



1                                   A bill to be entitled  
2           An act relating to taxation; amending s. 20.21, F.S.;  
3           providing for the appointment of the taxpayers' rights  
4           advocate within the Department of Revenue by the Chief  
5           Inspector General rather than by the department's  
6           executive director; revising the supervisory authority  
7           over the taxpayers' rights advocate; providing that  
8           the taxpayers' rights advocate may be removed from  
9           office only by the Chief Inspector General; requiring  
10          the taxpayers' rights advocate to furnish an annual  
11          report to the Governor, the Legislature, and the Chief  
12          Inspector General by a specified date; providing  
13          requirements for the report; providing that the person  
14          who serves as the taxpayers' rights advocate as of a  
15          certain date shall continue to serve in such capacity  
16          until he or she voluntarily leaves the position or is  
17          removed by the Chief Inspector General; amending s.  
18          28.241, F.S.; providing for a specified distribution  
19          of certain trial and appellate proceeding filing fees  
20          to the Miami-Dade County Clerk of Court; requiring  
21          that a specified portion of filing fees for trial and  
22          appellate proceedings be deposited into the State  
23          Courts Revenue Trust Fund rather than the General  
24          Revenue Fund; amending s. 125.0104, F.S.; authorizing  
25          counties imposing the tourist development tax to use



26 | the tax revenues to finance channel, estuary, or  
27 | lagoon improvements; authorizing such counties to use  
28 | the tax revenues for the construction of beach groins;  
29 | authorizing counties imposing the tax to use the tax  
30 | revenues, under certain circumstances and subject to  
31 | certain conditions and restrictions, for specified  
32 | purposes and costs relating to public facilities;  
33 | defining the term "public facilities"; specifying  
34 | circumstances under which the tax revenues may be  
35 | expended for such public facilities; amending s.  
36 | 159.621, F.S.; providing a documentary stamp tax  
37 | exemption for notes and mortgages that are given in  
38 | connection with a loan made by or on behalf of a  
39 | housing financing authority; providing requirements  
40 | for the exemption; revising applicability; amending s.  
41 | 163.01, F.S.; specifying the applicability of a  
42 | certain tax exemption for property located within or  
43 | outside the jurisdiction of specified legal entities  
44 | created under the Florida Interlocal Cooperation Act  
45 | of 1969; creating s. 193.0237, F.S.; defining terms;  
46 | prohibiting separate ad valorem taxes or non-ad  
47 | valorem assessments against the land upon which a  
48 | multiple parcel building is located; specifying  
49 | requirements for property appraisers in allocating the  
50 | value of land containing a multiple parcel building



51 among the parcels; providing that a condominium,  
52 timeshare, or cooperative may be created within a  
53 parcel in a multiple parcel building; specifying the  
54 allocation of land value to the assessed value of  
55 parcels containing condominiums and of parcels  
56 containing cooperatives; requiring that each parcel in  
57 a multiple parcel building be assigned a tax folio  
58 number; providing an exception; providing construction  
59 relating to the survival and enforceability of  
60 recorded instrument provisions affecting a certain  
61 parcel in a multiple parcel building; providing  
62 applicability; amending s. 193.155, F.S.; providing  
63 that an owner of homestead property that was  
64 significantly damaged or destroyed as a result of a  
65 named tropical storm or hurricane may elect to have  
66 such property deemed abandoned, for the purpose of  
67 receiving a certain assessment reduction, if the owner  
68 establishes a new homestead property by a specified  
69 date; providing retroactive applicability; creating s.  
70 193.4516, F.S.; specifying a limitation on ad valorem  
71 tax assessments for tangible personal property that is  
72 owned and operated by a citrus fruit packing or  
73 processing facility and that is unused due to the  
74 effects of a certain hurricane or to citrus greening;  
75 defining the term "citrus"; providing applicability;



76 | amending s. 193.461, F.S.; revising the definition of  
77 | the term "agricultural purposes"; providing that  
78 | certain lands classified for assessment purposes as  
79 | agricultural lands which are not being used for  
80 | agricultural production must continue to be classified  
81 | as agricultural lands until a specified date;  
82 | providing construction; providing applicability;  
83 | amending s. 194.032, F.S.; authorizing value  
84 | adjustment boards to meet to hear appeals pertaining  
85 | to specified tax abatements; amending s. 196.173,  
86 | F.S.; revising the military operations that qualify  
87 | certain servicemembers for an additional ad valorem  
88 | tax exemption; amending s. 196.24, F.S.; deleting a  
89 | condition for unremarried spouses of deceased disabled  
90 | ex-servicemembers to claim a certain ad valorem tax  
91 | exemption; creating s. 197.318, F.S.; defining terms;  
92 | providing for the abatement of ad valorem taxes for  
93 | residential improvements damaged or destroyed by  
94 | certain hurricanes; providing procedures and  
95 | requirements for filing applications for the  
96 | abatement; specifying requirements for property  
97 | appraisers and tax collectors; providing construction;  
98 | providing retroactive applicability; providing for  
99 | expiration; amending s. 197.3631, F.S.; specifying  
100 | requirements for the levy and allocation of non-ad



101 valorem assessments on land containing a multiple  
102 parcel building; defining the terms "multiple parcel  
103 building" and "parcel"; amending s. 197.572, F.S.;  
104 providing that easements supporting improvements that  
105 may be constructed above lands survive tax sales and  
106 tax deeds of such lands; amending s. 197.573, F.S.;  
107 specifying that a provision relating to the survival  
108 and enforceability of restrictions and covenants after  
109 a tax sale applies to recorded instruments other than  
110 deeds; revising covenants that are excluded from  
111 applicability; amending s. 201.02, F.S.; providing a  
112 documentary stamp tax exemption for certain  
113 instruments transferring or conveying homestead  
114 property interests between spouses; providing  
115 applicability; defining the term "homestead property";  
116 creating s. 201.25, F.S.; providing exemptions from  
117 documentary stamp taxes for certain loans made by the  
118 Florida Small Business Emergency Bridge Loan Program  
119 and the Agricultural Economic Development Program;  
120 amending s. 202.24, F.S.; adding security funds to a  
121 list of certain taxes, charges, fees, or other  
122 impositions that public bodies are prohibited from  
123 imposing on dealers of communications services by  
124 ordinance or agreement; creating s. 205.055, F.S.;  
125 providing an exemption from local business taxes and



126 fees for certain veterans, spouses and unremarried  
127 surviving spouses of such veterans, spouses of certain  
128 active duty military servicemembers, specified low-  
129 income individuals, and certain businesses in which a  
130 majority interest is owned by exempt individuals;  
131 providing requirements for requesting the exemption;  
132 repealing s. 205.171, F.S., relating to exemptions  
133 allowed for disabled veterans of any war or their  
134 unremarried spouses; authorizing municipalities that  
135 impose certain business taxes to continue imposing  
136 such taxes and to revise the definition of the term  
137 "merchant" by ordinance; prohibiting such  
138 municipalities from revising certain tax rates;  
139 amending s. 206.052, F.S.; exempting certain terminal  
140 suppliers from paying the motor fuel tax under  
141 specified circumstances; creating s. 206.9826, F.S.;  
142 providing that certain air carriers are entitled to  
143 receive a specified refund on purchased aviation fuel;  
144 specifying a limitation on such refund; amending s.  
145 206.9952, F.S.; conforming provisions to changes made  
146 by the act; amending s. 206.9955, F.S.; delaying the  
147 effective date of certain taxes on natural gas fuel;  
148 revising the calculation of certain taxes by the  
149 department; amending s. 206.996, F.S.; conforming a  
150 provision to changes made by the act; creating s.



151 210.205, F.S.; requiring the H. Lee Moffitt Cancer  
152 Center and Research Institute to annually report  
153 information regarding the expenditure of cigarette tax  
154 distributions to the Office of Economic and  
155 Demographic Research; amending s. 212.031, F.S.;  
156 reducing the tax levied on rental or license fees  
157 charged for the use of real property; amending s.  
158 212.055, F.S.; revising the definition of the term  
159 "infrastructure" for purposes of the local government  
160 infrastructure surtax; defining the term  
161 "instructional technology"; requiring performance  
162 audits of programs associated with a proposed adoption  
163 of a discretionary sales surtax by a county or school  
164 district; requiring the Office of Program Policy  
165 Analysis and Government Accountability to hire an  
166 independent certified public accountant to conduct  
167 such performance audits; authorizing the office to use  
168 carryforward funds to pay for such services;  
169 specifying a time period within which the performance  
170 audit must be completed and made available; defining  
171 the term "performance audit"; providing applicability;  
172 amending s. 212.08, F.S.; providing a sales and use  
173 tax exemption for liquefied petroleum gases used in  
174 certain farm equipment; providing a sales and use tax  
175 exemption for electricity used on the farm in the



176 raising of aquaculture products or used in  
177 packinghouses for packing or preparing fish; defining  
178 the term "fish"; revising, at specified timeframes,  
179 the total amount of community contribution tax credits  
180 which may be granted; providing a sales and use tax  
181 exemption for industrial machinery and equipment  
182 purchased for use in aquacultural activities; defining  
183 terms; revising applicability of sales and use tax  
184 exemptions for certain charges for electricity and  
185 steam uses and certain industrial machinery and  
186 equipment; defining the term "NAICS"; providing a  
187 sales and use tax exemption for recycling roll off  
188 containers used by certain businesses for certain  
189 purposes; defining the term "NAICS"; amending s.  
190 212.12, F.S.; requiring the department to make  
191 available the tax amounts and brackets applicable to  
192 transactions subject to the sales tax on commercial  
193 leases of real property; creating s. 212.205, F.S.;  
194 requiring certain recipients of sales tax  
195 distributions to annually report information related  
196 to expenditures of those distributions to the Office  
197 of Economic and Demographic Research; amending s.  
198 213.018, F.S.; conforming a provision to changes made  
199 by the act; amending s. 213.053, F.S.; requiring that  
200 information received by the department in connection





201 with the administration of taxes be made available to  
202 the taxpayers' rights advocate and the coordinator of  
203 the Office of Economic and Demographic Research, or  
204 their authorized agents, in the performance of their  
205 official duties; creating s. 218.131, F.S.; requiring  
206 the Legislature to appropriate moneys, during a  
207 specified fiscal year, to a specified county and to  
208 fiscally constrained counties and taxing jurisdictions  
209 within such counties which experience a reduction in  
210 ad valorem tax revenue as a result of certain tax  
211 abatements related to specified hurricanes; specifying  
212 requirements for such counties and jurisdictions to  
213 apply to participate in the distribution; providing  
214 for a reversion of a share of funds if such county or  
215 jurisdiction fails to apply; creating s. 218.135,  
216 F.S.; requiring the Legislature to appropriate funds  
217 to offset reductions in ad valorem taxes as a result  
218 of certain assessment limitations on the value of  
219 certain citrus packing and processing equipment;  
220 specifying requirements for such counties and  
221 jurisdictions to apply to participate in the  
222 distribution; specifying the calculation of such  
223 reductions; providing for a reversion of a share of  
224 funds if such county or jurisdiction fails to apply;  
225 providing an appropriation; amending s. 220.183, F.S.;



226 | revising, at specified timeframes, the total amount of  
227 | community contribution tax credits that may be  
228 | granted; amending s. 220.1845, F.S.; increasing, for a  
229 | specified fiscal year, the total amount of  
230 | contaminated site rehabilitation tax credits; amending  
231 | s. 318.14, F.S.; providing a specified reduction in  
232 | civil penalty for persons who are cited for certain  
233 | noncriminal traffic infractions and who elect to  
234 | attend a certain driver improvement course; revising  
235 | the percentage of a certain civil penalty that must be  
236 | deposited in the State Courts Revenue Trust Fund;  
237 | amending s. 318.15, F.S.; conforming a provision to  
238 | changes made by the act; amending s. 320.08, F.S.;  
239 | revising a condition under which certain truck  
240 | tractors and heavy trucks used for certain purposes  
241 | are eligible for specified license plate fees;  
242 | amending s. 376.30781, F.S.; increasing, for a  
243 | specified fiscal year, the total amount of tax credits  
244 | for the rehabilitation of drycleaning-solvent-  
245 | contaminated sites and brownfield sites in designated  
246 | brownfield areas; creating ch. 451, F.S., entitled  
247 | "Marketplace Contractors"; creating s. 451.01, F.S.;  
248 | defining terms; creating s. 451.02, F.S.; providing  
249 | that a marketplace contractor is deemed an independent  
250 | contractor if specified conditions are met; providing



251 applicability and construction; amending s. 624.5105,  
252 F.S.; revising, at specified timeframes, the total  
253 amount of community contribution tax credits that may  
254 be granted; amending s. 741.01, F.S.; providing for a  
255 specified portion of a fee paid to the clerk of the  
256 circuit court for the issuance of a marriage license  
257 to be monthly deposited into the State Courts Revenue  
258 Trust Fund rather than the General Revenue Fund;  
259 amending s. 1011.71, F.S.; increasing the per-student  
260 limit of district school taxes that may be expended by  
261 school districts for certain purposes; providing sales  
262 tax exemptions for the retail sale of certain clothing  
263 and school supplies during a specified timeframe;  
264 defining terms; providing exceptions; authorizing  
265 certain dealers to opt out of participating in such  
266 tax exemption; providing requirements for such  
267 dealers; authorizing the department to adopt emergency  
268 rules; providing an appropriation; providing a sales  
269 tax exemption for specified disaster preparedness  
270 supplies during a specified timeframe; authorizing the  
271 department to adopt emergency rules; providing  
272 exceptions to the exemption; providing an  
273 appropriation; providing a sales tax exemption, during  
274 a specified timeframe, for certain equipment used to  
275 generate emergency electric energy in nursing homes



276 and assisted living facilities; requiring a purchaser  
277 to provide a dealer with a specified affidavit;  
278 specifying a limit to the exemption; providing  
279 procedures and requirements for filing applications  
280 for a refund of previously paid taxes; providing  
281 penalties for the furnishing of false affidavits;  
282 providing rulemaking authority to the department;  
283 providing construction; providing retroactive  
284 operation; providing a sales tax exemption for certain  
285 fencing materials used in agriculture during a  
286 specified timeframe; providing procedures and  
287 requirements for filing applications for the refund of  
288 previously paid taxes; providing penalties for the  
289 furnishing of false affidavits; providing rulemaking  
290 authority to the department; providing construction;  
291 providing retroactive applicability; providing a sales  
292 tax exemption for certain building materials used to  
293 repair nonresidential farm buildings and purchased  
294 during a specified timeframe; defining terms;  
295 providing procedures and requirements for filing  
296 applications for a refund of taxes previously paid;  
297 providing penalties for the furnishing of false  
298 affidavits; providing rulemaking authority to the  
299 department; providing construction; providing  
300 retroactive applicability; providing an exemption from



301 taxes on fuel used for agricultural shipment and  
302 purchased and used during a specified timeframe;  
303 defining terms; providing procedures and requirements  
304 for filing applications for a refund of previously  
305 paid taxes; providing penalties for the furnishing of  
306 false affidavits; providing applicability of a certain  
307 tax; providing rulemaking authority to the department;  
308 providing construction; providing retroactive  
309 applicability; providing applicability; providing an  
310 appropriation; providing a directive to the Division  
311 of Law Revision and Information; providing effective  
312 dates.

313  
314 Be It Enacted by the Legislature of the State of Florida:

315  
316 Section 1. Subsection (3) of section 20.21, Florida  
317 Statutes, is amended to read:

318 20.21 Department of Revenue.—There is created a Department  
319 of Revenue.

320 (3) The position of taxpayers' rights advocate is created  
321 within the Department of Revenue. The taxpayers' rights advocate  
322 shall be appointed by the Chief Inspector General but is under  
323 the general supervision of the executive director for  
324 administrative purposes. The taxpayers' rights advocate must  
325 report to the Chief Inspector General and may be removed from



326 office only by the Chief Inspector General ~~shall be appointed by~~  
327 ~~and report to the executive director of the department.~~ The  
328 responsibilities of the taxpayers' rights advocate include, but  
329 are not limited to, the following:

330 (a) Facilitating the resolution of taxpayer complaints and  
331 problems which have not been resolved through normal  
332 administrative channels within the department, including any  
333 taxpayer complaints regarding unsatisfactory treatment of  
334 taxpayers by employees of the department.

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

338 (c) On or before January 1 of each year, the taxpayers'  
339 rights advocate shall furnish to the Governor, the President of  
340 the Senate, the Speaker of the House of Representatives, and the  
341 Chief Inspector General a report that must include the  
342 following:

343 1. The objectives of the taxpayers' rights advocate for  
344 the upcoming fiscal year.

345 2. The number of complaints filed in the previous fiscal  
346 year.

347 3. A summary of resolutions or outstanding issues from the  
348 previous fiscal year report.

349 4. A summary of the most common problems encountered by  
350 taxpayers, including a description of the nature of the



351 problems, and the number of complaints for each such problem.

352 5. The initiatives the taxpayers' rights advocate has  
353 taken or is planning to take to improve taxpayer services and  
354 the department's responsiveness.

355 6. Recommendations for administrative or legislative  
356 action as appropriate to resolve problems encountered by  
357 taxpayers.

358 7. Other information as the taxpayers' rights advocate may  
359 deem advisable.

360

361 The report must contain a complete and substantive analysis in  
362 addition to statistical information.

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

367 Section 3. Paragraph (a) of subsection (1) of section  
368 28.241, Florida Statutes, is amended to read:

369 28.241 Filing fees for trial and appellate proceedings.—

370 (1) Filing fees are due at the time a party files a  
371 pleading to initiate a proceeding or files a pleading for  
372 relief. Reopen fees are due at the time a party files a pleading  
373 to reopen a proceeding if at least 90 days have elapsed since  
374 the filing of a final order or final judgment with the clerk. If  
375 a fee is not paid upon the filing of the pleading as required



376 | under this section, the clerk shall pursue collection of the fee  
377 | pursuant to s. 28.246.

378 |       (a)1.a. Except as provided in sub-subparagraph b. and  
379 | subparagraph 2., the party instituting any civil action, suit,  
380 | or proceeding in the circuit court shall pay to the clerk of  
381 | that court a filing fee of up to \$395 in all cases in which  
382 | there are not more than five defendants and an additional filing  
383 | fee of up to \$2.50 for each defendant in excess of five. Of the  
384 | first \$200 in filing fees, \$195 must be remitted to the  
385 | Department of Revenue for deposit into the State Courts Revenue  
386 | Trust Fund, \$4 must be remitted to the Department of Revenue for  
387 | deposit into the Administrative Trust Fund within the Department  
388 | of Financial Services and used to fund the contract with the  
389 | Florida Clerks of Court Operations Corporation created in s.  
390 | 28.35, and \$1 must be remitted to the Department of Revenue for  
391 | deposit into the Administrative Trust Fund within the Department  
392 | of Financial Services to fund audits of individual clerks'  
393 | court-related expenditures conducted by the Department of  
394 | Financial Services. By the 10th of each month, the clerk shall  
395 | submit that portion of the filing fees collected in the previous  
396 | month which is in excess of one-twelfth of the clerk's total  
397 | budget to the Department of Revenue for deposit into the Clerks  
398 | of the Court Trust Fund.

399 |       b. The party instituting any civil action, suit, or  
400 | proceeding in the circuit court under chapter 39, chapter 61,





401 chapter 741, chapter 742, chapter 747, chapter 752, or chapter  
402 753 shall pay to the clerk of that court a filing fee of up to  
403 \$295 in all cases in which there are not more than five  
404 defendants and an additional filing fee of up to \$2.50 for each  
405 defendant in excess of five. Of the first \$100 in filing fees,  
406 \$95 must be remitted to the Department of Revenue for deposit  
407 into the State Courts Revenue Trust Fund, \$4 must be remitted to  
408 the Department of Revenue for deposit into the Administrative  
409 Trust Fund within the Department of Financial Services and used  
410 to fund the contract with the Florida Clerks of Court Operations  
411 Corporation created in s. 28.35, and \$1 must be remitted to the  
412 Department of Revenue for deposit into the Administrative Trust  
413 Fund within the Department of Financial Services to fund audits  
414 of individual clerks' court-related expenditures conducted by  
415 the Department of Financial Services.

416 c. An additional filing fee of \$4 shall be paid to the  
417 clerk. The clerk shall remit \$3.50 to the Department of Revenue  
418 for deposit into the Court Education Trust Fund and shall remit  
419 50 cents to the Department of Revenue for deposit into the  
420 Administrative Trust Fund within the Department of Financial  
421 Services to fund clerk education provided by the Florida Clerks  
422 of Court Operations Corporation. An additional filing fee of up  
423 to \$18 shall be paid by the party seeking each severance that is  
424 granted. The clerk may impose an additional filing fee of up to  
425 \$85 for all proceedings of garnishment, attachment, replevin,



426 and distress. Postal charges incurred by the clerk of the  
427 circuit court in making service by certified or registered mail  
428 on defendants or other parties shall be paid by the party at  
429 whose instance service is made. Additional fees, charges, or  
430 costs may not be added to the filing fees imposed under this  
431 section, except as authorized in this section or by general law.

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

436 b. A party shall estimate in writing the amount in  
437 controversy of the claim upon filing the action. For purposes of  
438 this subparagraph, the value of a mortgage foreclosure action is  
439 based upon the principal due on the note secured by the  
440 mortgage, plus interest owed on the note and any moneys advanced  
441 by the lender for property taxes, insurance, and other advances  
442 secured by the mortgage, at the time of filing the foreclosure.  
443 The value shall also include the value of any tax certificates  
444 related to the property. In stating the value of a mortgage  
445 foreclosure claim, a party shall declare in writing the total  
446 value of the claim, as well as the individual elements of the  
447 value as prescribed in this sub-subparagraph.

448 c. In its order providing for the final disposition of the  
449 matter, the court shall identify the actual value of the claim.  
450 The clerk shall adjust the filing fee if there is a difference



451 between the estimated amount in controversy and the actual value  
452 of the claim and collect any additional filing fee owed or  
453 provide a refund of excess filing fee paid.

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

455 (I) Three hundred and ninety-five dollars in all cases in  
456 which the value of the claim is \$50,000 or less and in which  
457 there are not more than five defendants. The party shall pay an  
458 additional filing fee of up to \$2.50 for each defendant in  
459 excess of five. Of the first \$200 in filing fees, \$195 must be  
460 remitted by the clerk to the Department of Revenue for deposit  
461 into the General Revenue Fund, \$4 must be remitted to the  
462 Department of Revenue for deposit into the Administrative Trust  
463 Fund within the Department of Financial Services and used to  
464 fund the contract with the Florida Clerks of Court Operations  
465 Corporation created in s. 28.35, and \$1 must be remitted to the  
466 Department of Revenue for deposit into the Administrative Trust  
467 Fund within the Department of Financial Services to fund audits  
468 of individual clerks' court-related expenditures conducted by  
469 the Department of Financial Services;

470 (II) Nine hundred dollars in all cases in which the value  
471 of the claim is more than \$50,000 but less than \$250,000 and in  
472 which there are not more than five defendants. The party shall  
473 pay an additional filing fee of up to \$2.50 for each defendant  
474 in excess of five. Of the first \$705 in filing fees, \$700 must  
475 be remitted by the clerk to the Department of Revenue for



476 deposit into the General Revenue Fund, except that the first  
477 \$1.5 million in such filing fees remitted to the Department of  
478 Revenue and deposited into the General Revenue Fund in fiscal  
479 year 2018-2019 shall be distributed to the Miami-Dade County  
480 Clerk of Court; \$4 must be remitted to the Department of Revenue  
481 for deposit into the Administrative Trust Fund within the  
482 Department of Financial Services and used to fund the contract  
483 with the Florida Clerks of Court Operations Corporation created  
484 in s. 28.35;~~7~~ and \$1 must be remitted to the Department of  
485 Revenue for deposit into the Administrative Trust Fund within  
486 the Department of Financial Services to fund audits of  
487 individual clerks' court-related expenditures conducted by the  
488 Department of Financial Services; or

489 (III) One thousand nine hundred dollars in all cases in  
490 which the value of the claim is \$250,000 or more and in which  
491 there are not more than five defendants. The party shall pay an  
492 additional filing fee of up to \$2.50 for each defendant in  
493 excess of five. Of the first \$1,705 in filing fees, \$930 must be  
494 remitted by the clerk to the Department of Revenue for deposit  
495 into the General Revenue Fund, \$770 must be remitted to the  
496 Department of Revenue for deposit into the State Courts Revenue  
497 Trust Fund, \$4 must be remitted to the Department of Revenue for  
498 deposit into the Administrative Trust Fund within the Department  
499 of Financial Services to fund the contract with the Florida  
500 Clerks of Court Operations Corporation created in s. 28.35, and



501 \$1 must be remitted to the Department of Revenue for deposit  
502 into the Administrative Trust Fund within the Department of  
503 Financial Services to fund audits of individual clerks' court-  
504 related expenditures conducted by the Department of Financial  
505 Services.

506 e. An additional filing fee of \$4 shall be paid to the  
507 clerk. The clerk shall remit \$3.50 to the Department of Revenue  
508 for deposit into the Court Education Trust Fund and shall remit  
509 50 cents to the Department of Revenue for deposit into the  
510 Administrative Trust Fund within the Department of Financial  
511 Services to fund clerk education provided by the Florida Clerks  
512 of Court Operations Corporation. An additional filing fee of up  
513 to \$18 shall be paid by the party seeking each severance that is  
514 granted. The clerk may impose an additional filing fee of up to  
515 \$85 for all proceedings of garnishment, attachment, replevin,  
516 and distress. Postal charges incurred by the clerk of the  
517 circuit court in making service by certified or registered mail  
518 on defendants or other parties shall be paid by the party at  
519 whose instance service is made. Additional fees, charges, or  
520 costs may not be added to the filing fees imposed under this  
521 section, except as authorized in this section or by general law.

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

524 28.241 Filing fees for trial and appellate proceedings.—

525 (6) From each attorney appearing pro hac vice, the clerk



526 | of the circuit court shall collect a fee of \$100. Of the fee,  
527 | the clerk must remit \$50 to the Department of Revenue for  
528 | deposit into the General Revenue Fund and \$50 to the Department  
529 | of Revenue for deposit into the State Courts Revenue Trust Fund.

530 | Section 5. Paragraph (a) of subsection (5) of section  
531 | 125.0104, Florida Statutes, is amended to read:

532 | 125.0104 Tourist development tax; procedure for levying;  
533 | authorized uses; referendum; enforcement.—

534 | (5) AUTHORIZED USES OF REVENUE.—

535 | (a) All tax revenues received pursuant to this section by  
536 | a county imposing the tourist development tax shall be used by  
537 | that county for the following purposes only:

538 | 1. To acquire, construct, extend, enlarge, remodel,  
539 | repair, improve, maintain, operate, or promote one or more:

540 | a. Publicly owned and operated convention centers, sports  
541 | stadiums, sports arenas, coliseums, or auditoriums within the  
542 | boundaries of the county or subcounty special taxing district in  
543 | which the tax is levied;

544 | b. Auditoriums that are publicly owned but are operated by  
545 | organizations that are exempt from federal taxation pursuant to  
546 | 26 U.S.C. s. 501(c)(3) and open to the public, within the  
547 | boundaries of the county or subcounty special taxing district in  
548 | which the tax is levied; or

549 | c. Aquariums or museums that are publicly owned and  
550 | operated or owned and operated by not-for-profit organizations



551 and open to the public, within the boundaries of the county or  
552 subcounty special taxing district in which the tax is levied;

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

556 3. To promote and advertise tourism in this state and  
557 nationally and internationally; however, if tax revenues are  
558 expended for an activity, service, venue, or event, the  
559 activity, service, venue, or event must have as one of its main  
560 purposes the attraction of tourists as evidenced by the  
561 promotion of the activity, service, venue, or event to tourists;

562 4. To fund convention bureaus, tourist bureaus, tourist  
563 information centers, and news bureaus as county agencies or by  
564 contract with the chambers of commerce or similar associations  
565 in the county, which may include any indirect administrative  
566 costs for services performed by the county on behalf of the  
567 promotion agency; ~~or~~

568 5. To finance beach park facilities, or beach, channel,  
569 estuary, or lagoon improvement, maintenance, renourishment,  
570 restoration, and erosion control, including construction of  
571 beach groins and shoreline protection, enhancement, cleanup, or  
572 restoration of inland lakes and rivers to which there is public  
573 access as those uses relate to the physical preservation of the  
574 beach, shoreline, channel, estuary, lagoon, or inland lake or  
575 river. However, any funds identified by a county as the local



576 matching source for beach renourishment, restoration, or erosion  
577 control projects included in the long-range budget plan of the  
578 state's Beach Management Plan, pursuant to s. 161.091, or funds  
579 contractually obligated by a county in the financial plan for a  
580 federally authorized shore protection project may not be used or  
581 loaned for any other purpose. In counties of fewer than 100,000  
582 population, up to 10 percent of the revenues from the tourist  
583 development tax may be used for beach park facilities; ~~or-~~  
584 6. To acquire, construct, extend, enlarge, remodel,  
585 repair, improve, maintain, operate, or finance public facilities  
586 within the boundaries of the county or subcounty special taxing  
587 district in which the tax is levied, if the public facilities  
588 are needed to increase tourist-related business activities in  
589 the county or subcounty special district and are recommended by  
590 the county tourist development council created pursuant to  
591 paragraph (4) (e). Tax revenues may be used for any related land  
592 acquisition, land improvement, design and engineering costs, and  
593 all other professional and related costs required to bring the  
594 public facilities into service. As used in this subparagraph,  
595 the term "public facilities" means major capital improvements  
596 that have a life expectancy of 5 or more years, including, but  
597 not limited to, transportation, sanitary sewer, solid waste,  
598 drainage, potable water, and pedestrian facilities. Tax revenues  
599 may be used for these purposes only if the following conditions  
600 are satisfied:





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

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

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

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

615        e. An independent professional analysis, performed at the  
616 expense of the county tourist development council, demonstrates  
617 the positive impact of the infrastructure project on tourist-  
618 related businesses in the county.

619  
620 Subparagraphs 1. and 2. may be implemented through service  
621 contracts and leases with lessees that have sufficient expertise  
622 or financial capability to operate such facilities.

623        Section 6. Section 159.621, Florida Statutes, is amended  
624 to read:

625        159.621 Housing bonds exempted from taxation; notes and



626 mortgages exempted from excise tax on documents.—

627       (1) The bonds of a housing finance authority issued under  
628 this act, together with all notes, mortgages, security  
629 agreements, letters of credit, or other instruments which arise  
630 out of or are given to secure the repayment of bonds issued in  
631 connection with the financing of any housing development under  
632 this part, as well as the interest thereon and income therefrom,  
633 shall be exempt from all taxes.

634       (2) Any note or mortgage given in connection with a loan  
635 made by or on behalf of a housing finance authority under s.  
636 159.608(8) is exempt from the excise tax on documents under  
637 chapter 201 if, at the time the note or mortgage is recorded,  
638 the housing finance authority records an affidavit signed by an  
639 agent of the housing authority which affirms that the loan was  
640 made by or on behalf of the housing finance authority.

641  
642 The exemptions ~~exemption~~ granted by this section do not apply  
643 ~~shall not be applicable~~ to any tax imposed by chapter 220 on  
644 interest, income, or profits on debt obligations owned by  
645 corporations or to a deed for property financed by a housing  
646 finance authority.

647       Section 7. Paragraph (g) of subsection (7) of section  
648 163.01, Florida Statutes, is amended to read:

649       163.01 Florida Interlocal Cooperation Act of 1969.—

650       (7)



651 (g)1. Notwithstanding any other provisions of this  
652 section, any separate legal entity created under this section,  
653 the membership of which is limited to municipalities and  
654 counties of the state, and which may include a special district  
655 in addition to a municipality or county or both, may acquire,  
656 own, construct, improve, operate, and manage public facilities,  
657 or finance facilities on behalf of any person, relating to a  
658 governmental function or purpose, including, but not limited to,  
659 wastewater facilities, water or alternative water supply  
660 facilities, and water reuse facilities, which may serve  
661 populations within or outside of the members of the entity.  
662 Notwithstanding s. 367.171(7), any separate legal entity created  
663 under this paragraph is not subject to Public Service Commission  
664 jurisdiction. The separate legal entity may not provide utility  
665 services within the service area of an existing utility system  
666 unless it has received the consent of the utility.

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

668 a. "Host government" means the governing body of the  
669 county, if the largest number of equivalent residential  
670 connections currently served by a system of the utility is  
671 located in the unincorporated area, or the governing body of a  
672 municipality, if the largest number of equivalent residential  
673 connections currently served by a system of the utility is  
674 located within that municipality's boundaries.

675 b. "Separate legal entity" means any entity created by



676 interlocal agreement the membership of which is limited to two  
677 or more special districts, municipalities, or counties of the  
678 state, but which entity is legally separate and apart from any  
679 of its member governments.

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

682 d. "Utility" means a water or wastewater utility and  
683 includes every person, separate legal entity, lessee, trustee,  
684 or receiver owning, operating, managing, or controlling a  
685 system, or proposing construction of a system, who is providing,  
686 or proposes to provide, water or wastewater service to the  
687 public for compensation.

688 3. A separate legal entity that seeks to acquire any  
689 utility shall notify the host government in writing by certified  
690 mail about the contemplated acquisition not less than 30 days  
691 before any proposed transfer of ownership, use, or possession of  
692 any utility assets by such separate legal entity. The potential  
693 acquisition notice shall be provided to the legislative head of  
694 the governing body of the host government and to its chief  
695 administrative officer and shall provide the name and address of  
696 a contact person for the separate legal entity and information  
697 identified in s. 367.071(4)(a) concerning the contemplated  
698 acquisition.

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



701 separate legal entity, adopt a resolution to approve the utility  
702 acquisition, or adopt a resolution to prohibit the utility  
703 acquisition by the separate legal entity if the host government  
704 determines that the proposed acquisition is not in the public  
705 interest. A resolution adopted by the host government which  
706 prohibits the acquisition may include conditions that would make  
707 the proposal acceptable to the host government.

708       b. If a host government adopts a membership resolution,  
709 the separate legal entity shall accept the host government as a  
710 member on the same basis as its existing members before any  
711 transfer of ownership, use, or possession of the utility or the  
712 utility facilities. If a host government adopts a resolution to  
713 approve the utility acquisition, the separate legal entity may  
714 complete the acquisition. If a host government adopts a  
715 prohibition resolution, the separate legal entity may not  
716 acquire the utility within that host government's territory  
717 without the specific consent of the host government by future  
718 resolution. If a host government does not adopt a prohibition  
719 resolution or an approval resolution, the separate legal entity  
720 may proceed to acquire the utility after the 30-day notice  
721 period without further notice.

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



726 district, county, or municipality, from user fees or other  
727 charges or revenues generated from customers that are not  
728 physically located within the jurisdictional or service delivery  
729 boundaries of the member, special district, county, or  
730 municipality receiving the transfer or payment. Any transfer or  
731 payment to a member, special district, or other local government  
732 must be solely from user fees or other charges or revenues  
733 generated from customers that are physically located within the  
734 jurisdictional or service delivery boundaries of the member,  
735 special district, or local government receiving the transfer of  
736 payment.

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

742         7. The entity may finance or refinance the acquisition,  
743 construction, expansion, and improvement of such facilities  
744 relating to a governmental function or purpose through the  
745 issuance of its bonds, notes, or other obligations under this  
746 section or as otherwise authorized by law. The entity has all  
747 the powers provided by the interlocal agreement under which it  
748 is created or which are necessary to finance, own, operate, or  
749 manage the public facility, including, without limitation, the  
750 power to establish rates, charges, and fees for products or



751 services provided by it, the power to levy special assessments,  
752 the power to sell or finance all or a portion of such facility,  
753 and the power to contract with a public or private entity to  
754 manage and operate such facilities or to provide or receive  
755 facilities, services, or products. Except as may be limited by  
756 the interlocal agreement under which the entity is created, all  
757 of the privileges, benefits, powers, and terms of s. 125.01,  
758 relating to counties, and s. 166.021, relating to  
759 municipalities, are fully applicable to the entity. However,  
760 neither the entity nor any of its members on behalf of the  
761 entity may exercise the power of eminent domain over the  
762 facilities or property of any existing water or wastewater plant  
763 utility system, nor may the entity acquire title to any water or  
764 wastewater plant utility facilities, other facilities, or  
765 property which was acquired by the use of eminent domain after  
766 the effective date of this act. Bonds, notes, and other  
767 obligations issued by the entity are issued on behalf of the  
768 public agencies that are members of the entity.

769 8. Any entity created under this section may also issue  
770 bond anticipation notes in connection with the authorization,  
771 issuance, and sale of bonds. The bonds may be issued as serial  
772 bonds or as term bonds or both. Any entity may issue capital  
773 appreciation bonds or variable rate bonds. Any bonds, notes, or  
774 other obligations must be authorized by resolution of the  
775 governing body of the entity and bear the date or dates; mature



776 | at the time or times, not exceeding 40 years from their  
777 | respective dates; bear interest at the rate or rates; be payable  
778 | at the time or times; be in the denomination; be in the form;  
779 | carry the registration privileges; be executed in the manner; be  
780 | payable from the sources and in the medium or payment and at the  
781 | place; and be subject to the terms of redemption, including  
782 | redemption prior to maturity, as the resolution may provide. If  
783 | any officer whose signature, or a facsimile of whose signature,  
784 | appears on any bonds, notes, or other obligations ceases to be  
785 | an officer before the delivery of the bonds, notes, or other  
786 | obligations, the signature or facsimile is valid and sufficient  
787 | for all purposes as if he or she had remained in office until  
788 | the delivery. The bonds, notes, or other obligations may be sold  
789 | at public or private sale for such price as the governing body  
790 | of the entity shall determine. Pending preparation of the  
791 | definitive bonds, the entity may issue interim certificates,  
792 | which shall be exchanged for the definitive bonds. The bonds may  
793 | be secured by a form of credit enhancement, if any, as the  
794 | entity deems appropriate. The bonds may be secured by an  
795 | indenture of trust or trust agreement. In addition, the  
796 | governing body of the legal entity may delegate, to an officer,  
797 | official, or agent of the legal entity as the governing body of  
798 | the legal entity may select, the power to determine the time;  
799 | manner of sale, public or private; maturities; rate of interest,  
800 | which may be fixed or may vary at the time and in accordance





801 with a specified formula or method of determination; and other  
802 terms and conditions as may be deemed appropriate by the  
803 officer, official, or agent so designated by the governing body  
804 of the legal entity. However, the amount and maturity of the  
805 bonds, notes, or other obligations and the interest rate of the  
806 bonds, notes, or other obligations must be within the limits  
807 prescribed by the governing body of the legal entity and its  
808 resolution delegating to an officer, official, or agent the  
809 power to authorize the issuance and sale of the bonds, notes, or  
810 other obligations.

811 9. Bonds, notes, or other obligations issued under this  
812 paragraph may be validated as provided in chapter 75. The  
813 complaint in any action to validate the bonds, notes, or other  
814 obligations must be filed only in the Circuit Court for Leon  
815 County. The notice required to be published by s. 75.06 must be  
816 published in Leon County and in each county that is a member of  
817 the entity issuing the bonds, notes, or other obligations, or in  
818 which a member of the entity is located, and the complaint and  
819 order of the circuit court must be served only on the State  
820 Attorney of the Second Judicial Circuit and on the state  
821 attorney of each circuit in each county that is a member of the  
822 entity issuing the bonds, notes, or other obligations or in  
823 which a member of the entity is located. Section 75.04(2) does  
824 not apply to a complaint for validation brought by the legal  
825 entity.



826           10. The accomplishment of the authorized purposes of a  
827 legal entity created under this paragraph is in all respects for  
828 the benefit of the people of the state, for the increase of  
829 their commerce and prosperity, and for the improvement of their  
830 health and living conditions. Since the legal entity will  
831 perform essential governmental functions for the public health,  
832 safety, and welfare in accomplishing its purposes, the legal  
833 entity is not required to pay any taxes or assessments of any  
834 kind whatsoever upon any property acquired or used by it for  
835 such purposes or upon any revenues at any time received by it,  
836 whether the property is within or outside the jurisdiction of  
837 members of the entity. The exemption provided in this paragraph  
838 applies regardless of whether the separate legal entity enters  
839 into agreements with private firms or entities to manage,  
840 operate, or improve the utilities owned by the separate legal  
841 entity. The bonds, notes, and other obligations of an entity,  
842 their transfer, and the income therefrom, including any profits  
843 made on the sale thereof, are at all times free from taxation of  
844 any kind by the state or by any political subdivision or other  
845 agency or instrumentality thereof. The exemption granted in this  
846 subparagraph is not applicable to any tax imposed by chapter 220  
847 on interest, income, or profits on debt obligations owned by  
848 corporations.

849           Section 8. Effective upon this act becoming a law, section  
850 193.0237, Florida Statutes, is created to read:



851        193.0237 Assessment of multiple parcel buildings.-  
852        (1) As used in this section, the term:  
853        (a) "Multiple parcel building" means a building, other  
854 than a building consisting entirely of a single condominium,  
855 timeshare, or cooperative, which contains separate parcels that  
856 are vertically located, in whole or in part, on or over the same  
857 land.  
858        (b) "Parcel" means a portion of a multiple parcel building  
859 which is identified in a recorded instrument by a legal  
860 description that is sufficient for record ownership and  
861 conveyance by deed separately from any other portion of the  
862 building.  
863        (c) "Recorded instrument" means a declaration, covenant,  
864 easement, deed, plat, agreement, or other legal instrument,  
865 other than a lease, mortgage, or lien, which describes one or  
866 more parcels in a multiple parcel building and which is recorded  
867 in the public records of the county where the multiple parcel  
868 building is located.  
869        (2) The value of land upon which a multiple parcel  
870 building is located, regardless of ownership, may not be  
871 separately assessed and must be allocated among and included in  
872 the just value of all the parcels in the multiple parcel  
873 building as provided in subsection (3).  
874        (3) The property appraiser, for assessment purposes, must  
875 allocate all of the just value of the land among the parcels in



876 a multiple parcel building in the same proportion that the just  
877 value of the improvements in each parcel bears to the total just  
878 value of all the improvements in the entire multiple parcel  
879 building.

880 (4) A condominium, timeshare, or cooperative may be  
881 created within a parcel in a multiple parcel building. Any land  
882 value allocated to the just value of a parcel containing a  
883 condominium must be further allocated among the condominium  
884 units in that parcel in the manner required in s. 193.023(5).  
885 Any land value allocated to the just value of a parcel  
886 containing a cooperative must be further allocated among the  
887 cooperative units in that parcel in the manner required in s.  
888 719.114.

889 (5) Each parcel in a multiple parcel building must be  
890 assigned a separate tax folio number. However, if a condominium  
891 or cooperative is created within any such parcel, a separate tax  
892 folio number must be assigned to each condominium unit or  
893 cooperative unit, rather than to the parcel in which it was  
894 created.

895 (6) All provisions of a recorded instrument affecting a  
896 parcel in a multiple parcel building, which parcel has been sold  
897 for taxes or special assessments, survive and are enforceable  
898 after the issuance of a tax deed or master's deed, or upon  
899 foreclosure of an assessment, a certificate or lien, a tax deed,  
900 a tax certificate, or a tax lien, to the same extent that such



901 provisions would be enforceable against a voluntary grantee of  
902 the title immediately before the delivery of the tax deed,  
903 master's deed, or clerk's certificate of title as provided in s.  
904 197.573.

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

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

911 193.155 Homestead assessments.—Homestead property shall be  
912 assessed at just value as of January 1, 1994. Property receiving  
913 the homestead exemption after January 1, 1994, shall be assessed  
914 at just value as of January 1 of the year in which the property  
915 receives the exemption unless the provisions of subsection (8)  
916 apply.

917 (8) Property assessed under this section shall be assessed  
918 at less than just value when the person who establishes a new  
919 homestead has received a homestead exemption as of January 1 of  
920 either of the 2 immediately preceding years. A person who  
921 establishes a new homestead as of January 1, 2008, is entitled  
922 to have the new homestead assessed at less than just value only  
923 if that person received a homestead exemption on January 1,  
924 2007, and only if this subsection applies retroactive to January  
925 1, 2008. For purposes of this subsection, a husband and wife who



926 | owned and both permanently resided on a previous homestead shall  
927 | each be considered to have received the homestead exemption even  
928 | though only the husband or the wife applied for the homestead  
929 | exemption on the previous homestead. The assessed value of the  
930 | newly established homestead shall be determined as provided in  
931 | this subsection.

932 |       (m) For purposes of receiving an assessment reduction  
933 | pursuant to this subsection, an owner of a homestead property  
934 | that was significantly damaged or destroyed as a result of a  
935 | named tropical storm or hurricane may elect, in the calendar  
936 | year following the named tropical storm or hurricane, to have  
937 | the significantly damaged or destroyed homestead deemed to have  
938 | been abandoned as of the date of the named tropical storm or  
939 | hurricane even though the owner received a homestead exemption  
940 | on the property as of January 1 of the year immediately  
941 | following the named tropical storm or hurricane. The election  
942 | provided for in this paragraph is available only if the owner  
943 | establishes a new homestead as of January 1 of the second year  
944 | immediately following the storm or hurricane. This paragraph  
945 | shall apply to homestead property damaged or destroyed on or  
946 | after January 1, 2017.

947 |       Section 10. Section 193.4516, Florida Statutes, is created  
948 | to read:

949 |       193.4516 Assessment of citrus fruit packing and processing  
950 | equipment rendered unused due to Hurricane Irma or citrus



951 greening.—

952 (1) For purposes of ad valorem taxation, and applying to  
953 the 2018 tax roll only, tangible personal property owned and  
954 operated by a citrus fruit packing or processing facility is  
955 deemed to have a market value no greater than its value for  
956 salvage, provided the tangible personal property is no longer  
957 used in the operation of the facility due to the effects of  
958 Hurricane Irma or to citrus greening.

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

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

963 Section 12. Subsection (5) of section 193.461, Florida  
964 Statutes, is amended, and subsection (8) is added to that  
965 section, to read:

966 193.461 Agricultural lands; classification and assessment;  
967 mandated eradication or quarantine program.—

968 (5) For the purpose of this section, the term  
969 "agricultural purposes" includes, but is not limited to,  
970 horticulture; floriculture; viticulture; forestry; dairy;  
971 livestock; poultry; bee; pisciculture, if the land is used  
972 principally for the production of tropical fish; aquaculture as  
973 defined in s. 597.0015;—~~including~~ algaculture; sod farming; and  
974 all forms of farm products as defined in s. 823.14(3) and farm  
975 production.



976           (8) Lands classified for assessment purposes as  
977 agricultural lands, which are not being used for agricultural  
978 production due to a hurricane that made landfall in this state  
979 during calendar year 2017, must continue to be classified as  
980 agricultural lands for assessment purposes through December 31,  
981 2022, unless the lands are converted to a nonagricultural use.  
982 Lands converted to nonagricultural use are not covered by this  
983 subsection and must be assessed as otherwise provided by law.

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

986           Section 14. Paragraph (b) of subsection (1) of section  
987 194.032, Florida Statutes, is amended to read:

988           194.032 Hearing purposes; timetable.—

989           (1)

990           (b) Notwithstanding the provisions of paragraph (a), the  
991 value adjustment board may meet prior to the approval of the  
992 assessment rolls by the Department of Revenue, but not earlier  
993 than July 1, to hear appeals pertaining to the denial by the  
994 property appraiser of exemptions, tax abatements under s.  
995 197.318, agricultural and high-water recharge classifications,  
996 classifications as historic property used for commercial or  
997 certain nonprofit purposes, and deferrals under subparagraphs  
998 (a)2., 3., and 4. In such event, however, the board may not  
999 certify any assessments under s. 193.122 until the Department of  
1000 Revenue has approved the assessments in accordance with s.





1001 193.1142 and all hearings have been held with respect to the  
 1002 particular parcel under appeal.

1003 Section 15. Subsection (2) of section 196.173, Florida  
 1004 Statutes, is amended to read:

1005 196.173 Exemption for deployed servicemembers.—

1006 (2) The exemption is available to servicemembers who were  
 1007 deployed during the preceding calendar year on active duty  
 1008 outside the continental United States, Alaska, or Hawaii in  
 1009 support of any of the following military operations:

1010 (a) Operation Joint Task Force Bravo, which began in 1995.

1011 (b) Operation Joint Guardian, which began on June 12,  
 1012 1999.

1013 (c) Operation Noble Eagle, which began on September 15,  
 1014 2001.

1015 (d) Operation Enduring Freedom, which began on October 7,  
 1016 2001, and ended on December 31, 2014.

1017 (e) Operations in the Balkans, which began in 2004.

1018 (f) Operation Nomad Shadow, which began in 2007.

1019 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which  
 1020 began in January 2007.

1021 (h) Operation Copper Dune, which began in 2009.

1022 (i) Operation Georgia Deployment Program, which began in  
 1023 August 2009.

1024 ~~(j) Operation New Dawn, which began on September 1, 2010,~~  
 1025 ~~and ended on December 15, 2011.~~



1026 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~  
 1027 ~~and ended on October 31, 2011.~~

1028 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.

1029 (k)~~(m)~~ Operation Observant Compass, which began in October  
 1030 2011.

1031 (l)~~(n)~~ Operation Inherent Resolve, which began on August  
 1032 8, 2014.

1033 (m)~~(o)~~ Operation Atlantic Resolve, which began in April  
 1034 2014.

1035 (n)~~(p)~~ Operation Freedom's Sentinel, which began on  
 1036 January 1, 2015.

1037 (o)~~(q)~~ Operation Resolute Support, which began in January  
 1038 2015.

1039

1040 The Department of Revenue shall notify all property appraisers  
 1041 and tax collectors in this state of the designated military  
 1042 operations.

1043 Section 16. Subsection (1) of section 196.24, Florida  
 1044 Statutes, is amended to read:

1045 196.24 Exemption for disabled ex-servicemember or  
 1046 surviving spouse; evidence of disability.-

1047 (1) Any ex-servicemember, as defined in s. 196.012, who is  
 1048 a bona fide resident of the state, who was discharged under  
 1049 honorable conditions, and who has been disabled to a degree of  
 1050 10 percent or more by misfortune or while serving during a



1051 period of wartime service as defined in s. 1.01(14) is entitled  
1052 to the exemption from taxation provided for in s. 3(b), Art. VII  
1053 of the State Constitution as provided in this section. Property  
1054 to the value of \$5,000 of such a person is exempt from taxation.  
1055 The production by him or her of a certificate of disability from  
1056 the United States Government or the United States Department of  
1057 Veterans Affairs or its predecessor before the property  
1058 appraiser of the county wherein the ex-servicemember's property  
1059 lies is prima facie evidence of the fact that he or she is  
1060 entitled to the exemption. The unremarried surviving spouse of  
1061 such a disabled ex-servicemember ~~who, on the date of the~~  
1062 ~~disabled ex-servicemember's death, had been married to the~~  
1063 ~~disabled ex-servicemember for at least 5 years~~ is also entitled  
1064 to the exemption.

1065 Section 17. Effective upon this act becoming a law,  
1066 section 197.318, Florida Statutes, is created to read:

1067 197.318 Abatement of taxes for residential improvements  
1068 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

1069 (1) As used in this section, the term:

1070 (a) "Damage differential" means the product arrived at by  
1071 multiplying the percent change in value by a ratio, the  
1072 numerator of which is the number of days the residential  
1073 improvement was rendered uninhabitable in the year the hurricane  
1074 occurred, and the denominator of which is 365.

1075 (b) "Disaster relief credit" means the product arrived at



1076 by multiplying the damage differential by the amount of timely  
1077 paid taxes that were initially levied in the year the hurricane  
1078 occurred.

1079 (c) "Hurricane" means any of the following:

1080 1. Hurricane Hermine, which occurred in calendar year  
1081 2016.

1082 2. Hurricane Matthew, which occurred in calendar year  
1083 2016.

1084 3. Hurricane Irma, which occurred in calendar year 2017.

1085 (d) "Percent change in value" means the difference between  
1086 a residential parcel's just value as of January 1 of the year in  
1087 which a hurricane occurred and its postdisaster just value  
1088 expressed as a percentage of the parcel's just value as of  
1089 January 1 of the year in which the hurricane occurred.

1090 (e) "Postdisaster just value" means the just value of the  
1091 residential parcel on January 1 of the year in which a hurricane  
1092 occurred, reduced to reflect the just value of the residential  
1093 improvement as provided in subsection (5) as a result of the  
1094 destruction and damage caused by the hurricane. Postdisaster  
1095 just value is determined only for purposes of calculating tax  
1096 abatements under this section and does not determine a parcel's  
1097 just value as of January 1 each year.

1098 (f) "Residential improvement" means a residential dwelling  
1099 or house that is owned and used as a homestead as defined in s.  
1100 196.012(13). A residential improvement does not include a



1101 structure that is not essential to the use and occupancy of the  
1102 residential dwelling or house, including, but not limited to, a  
1103 detached utility building, detached carport, detached garage,  
1104 bulkhead, fence, or swimming pool, and does not include land.

1105 (g) "Uninhabitable" means the loss of use or occupancy,  
1106 resulting from Hurricanes Hermine or Matthew during the 2016  
1107 calendar year, or Hurricane Irma during the 2017 calendar year,  
1108 of a residential improvement for the purpose for which it was  
1109 constructed, as evidenced by documentation, including, but not  
1110 limited to, utility bills, insurance information, contractors'  
1111 statements, building permit applications, or building inspection  
1112 certificates of occupancy.

1113 (2) If a residential improvement is rendered uninhabitable  
1114 for at least 30 days due to damage or destruction to the  
1115 property caused by Hurricanes Hermine or Matthew during the 2016  
1116 calendar year or Hurricane Irma during the 2017 calendar year,  
1117 taxes initially levied in 2019 may be abated in the following  
1118 manner:

1119 (a) The property owner must file an application with the  
1120 property appraiser no later than March 1, 2019. A property owner  
1121 who fails to file an application by March 1, 2019, waives a  
1122 claim for abatement of taxes under this section.

1123 (b) The application shall identify the residential parcel  
1124 on which the residential improvement was damaged or destroyed,  
1125 the date the damage or destruction occurred, and the number of



1126 days the property was uninhabitable during the calendar year  
1127 that the hurricane occurred.

1128 (c) The application shall be verified under oath and is  
1129 subject to penalty of perjury.

1130 (d) Upon receipt of the application, the property  
1131 appraiser shall investigate the statements contained in the  
1132 application to determine if the applicant is entitled to an  
1133 abatement of taxes. If the property appraiser determines that  
1134 the applicant is not entitled to an abatement, the applicant may  
1135 file a petition with the value adjustment board, pursuant to s.  
1136 194.011(3), requesting that the abatement be granted. If the  
1137 property appraiser determines that the applicant is entitled to  
1138 an abatement, the property appraiser shall issue an official  
1139 written statement to the tax collector by April 1, 2019, which  
1140 provides:

1141 1. The number of days during the calendar year in which  
1142 the hurricane occurred that the residential improvement was  
1143 uninhabitable. To qualify for the abatement, the residential  
1144 improvement must be uninhabitable for at least 30 days.

1145 2. The just value of the residential parcel as determined  
1146 by the property appraiser on January 1 of the year in which the  
1147 hurricane for which the applicant is claiming an abatement  
1148 occurred.

1149 3. The postdisaster just value of the residential parcel  
1150 as determined by the property appraiser.



1151 4. The percent change in value applicable to the  
1152 residential parcel.

1153 (3) Upon receipt of the written statement from the  
1154 property appraiser, the tax collector shall calculate the damage  
1155 differential and disaster relief credit pursuant to this section  
1156 and process a refund in an amount equal to the disaster relief  
1157 credit.

1158 (4) No later than May 1, 2019, the tax collector shall  
1159 notify:

1160 (a) The department of the total reduction in taxes for all  
1161 properties that qualified for an abatement pursuant to this  
1162 section.

1163 (b) The governing board of each affected local government  
1164 of the reduction in such local government's taxes that will  
1165 occur pursuant to this section.

1166 (5) For purposes of this section, residential improvements  
1167 that are uninhabitable shall have no value placed thereon.

1168 (6) This section applies retroactively to January 1, 2016,  
1169 and expires January 1, 2021.

1170 Section 18. Effective upon this act becoming a law,  
1171 section 197.3631, Florida Statutes, is amended to read:

1172 197.3631 Non-ad valorem assessments; general provisions.—

1173 (1) Non-ad valorem assessments as defined in s. 197.3632  
1174 may be collected pursuant to the method provided for in ss.  
1175 197.3632 and 197.3635. Non-ad valorem assessments may also be



1176 collected pursuant to any alternative method which is authorized  
1177 by law, but such alternative method shall not require the tax  
1178 collector or property appraiser to perform those services as  
1179 provided for in ss. 197.3632 and 197.3635. However, a property  
1180 appraiser or tax collector may contract with a local government  
1181 to supply information and services necessary for any such  
1182 alternative method. Section 197.3632 is additional authority for  
1183 local governments to impose and collect non-ad valorem  
1184 assessments supplemental to the home rule powers pursuant to ss.  
1185 125.01 and 166.021 and chapter 170, or any other law. Any county  
1186 operating under a charter adopted pursuant to s. 11, Art. VIII  
1187 of the Constitution of 1885, as amended, as referred to in s.  
1188 6(e), Art. VIII of the Constitution of 1968, as amended, may use  
1189 any method authorized by law for imposing and collecting non-ad  
1190 valorem assessments.

1191 (2) For non-ad valorem special assessments based on the  
1192 size or area of the land containing a multiple parcel building,  
1193 regardless of ownership, the special assessment must be levied  
1194 on and allocated among all the parcels in the multiple parcel  
1195 building on the same basis that the land value is allocated  
1196 among the parcels in s. 193.0237(3). For non-ad valorem  
1197 assessments not based on the size or area of the land, each  
1198 parcel in the multiple parcel building shall be subject to a  
1199 separate assessment. For purposes of this subsection, the terms  
1200 "multiple parcel building" and "parcel" have the meanings as





1201 provided in s. 193.0237(1).

1202 Section 19. Effective upon this act becoming a law,  
1203 section 197.572, Florida Statutes, is amended to read:

1204 197.572 Easements for conservation purposes, ~~or for~~ public  
1205 service purposes, support of certain improvements, or for  
1206 drainage or ingress and egress survive tax sales and deeds.—When  
1207 any lands are sold for the nonpayment of taxes, or any tax  
1208 certificate is issued thereon by a governmental unit or agency  
1209 or pursuant to any tax lien foreclosure proceeding, the title to  
1210 the lands shall continue to be subject to any easement for  
1211 conservation purposes as provided in s. 704.06 or for telephone,  
1212 telegraph, pipeline, power transmission, or other public service  
1213 purpose; and shall continue to be subject to any easement that  
1214 supports improvements that may be constructed above the lands;  
1215 and any easement for the purposes of drainage or of ingress and  
1216 egress to and from other land. The easement and the rights of  
1217 the owner of it shall survive and be enforceable after the  
1218 execution, delivery, and recording of a tax deed, a master's  
1219 deed, or a clerk's certificate of title pursuant to foreclosure  
1220 of a tax deed, tax certificate, or tax lien, to the same extent  
1221 as though the land had been conveyed by voluntary deed. The  
1222 easement must be evidenced by written instrument recorded in the  
1223 office of the clerk of the circuit court in the county where  
1224 such land is located before the recording of such tax deed or  
1225 master's deed, or, if not recorded, an easement for a public



1226 service purpose must be evidenced by wires, poles, or other  
1227 visible occupation, an easement for drainage must be evidenced  
1228 by a waterway, water bed, or other visible occupation, and an  
1229 easement for the purpose of ingress and egress must be evidenced  
1230 by a road or other visible occupation to be entitled to the  
1231 benefit of this section; however, this shall apply only to tax  
1232 deeds issued after the effective date of this act.

1233 Section 20. Effective upon this act becoming a law,  
1234 subsections (1) and (2) of section 197.573, Florida Statutes,  
1235 are amended to read:

1236 197.573 Survival of restrictions and covenants after tax  
1237 sale.—

1238 (1) When a deed or other recorded instrument in the chain  
1239 of title contains restrictions and covenants running with the  
1240 land, as hereinafter defined and limited, the restrictions and  
1241 covenants shall survive and be enforceable after the issuance of  
1242 a tax deed or master's deed, or a clerk's certificate of title  
1243 upon foreclosure of a tax deed, tax certificate, or tax lien, to  
1244 the same extent that it would be enforceable against a voluntary  
1245 grantee of the owner of the title immediately before the  
1246 delivery of the tax deed, master's deed, or clerk's certificate  
1247 of title.

1248 (2) This section applies ~~shall apply~~ to the usual  
1249 restrictions and covenants limiting the use of property; the  
1250 type, character and location of building; covenants against



1251 nuisances and what the former parties deemed to be undesirable  
1252 conditions, in, upon, and about the property; and other similar  
1253 restrictions and covenants; but this section does ~~shall~~ not  
1254 protect covenants that:

1255 (a) Create ~~creating~~ any debt or lien against or upon the  
1256 property, except one providing for satisfaction or survival of a  
1257 lien of record held by a municipal or county governmental unit,  
1258 or one providing a lien for assessments accruing after such tax  
1259 deed, master's deed, or clerk's certificate of title to a  
1260 condominium association, homeowners' association, property  
1261 owners' association, or person having assessment powers under  
1262 such covenants; or

1263 (b) Require ~~requiring~~ the grantee to expend money for any  
1264 purpose, except one that may require that the premises be kept  
1265 in a sanitary or sightly condition or one to abate nuisances or  
1266 undesirable conditions.

1267 Section 21. Subsection (7) of section 201.02, Florida  
1268 Statutes, is amended to read:

1269 201.02 Tax on deeds and other instruments relating to real  
1270 property or interests in real property.—

1271 (7) Taxes imposed by this section do not apply to:

1272 (a) A deed, transfer, or conveyance between spouses or  
1273 former spouses pursuant to an action for dissolution of their  
1274 marriage wherein the real property is or was their marital home  
1275 or an interest therein. Taxes paid pursuant to this section



1276 shall be refunded in those cases in which a deed, transfer, or  
1277 conveyance occurred 1 year before a dissolution of marriage.  
1278 This paragraph ~~subsection~~ applies in spite of any consideration  
1279 as defined in subsection (1). This paragraph ~~subsection~~ does not  
1280 apply to a deed, transfer, or conveyance executed before July 1,  
1281 1997.

1282 (b) A deed or other instrument that transfers or conveys  
1283 homestead property or any interest in homestead property between  
1284 spouses, if the only consideration for the transfer or  
1285 conveyance is the amount of a mortgage or other lien encumbering  
1286 the homestead property at the time of the transfer or conveyance  
1287 and if the deed or other instrument is recorded within 1 year  
1288 after the date of the marriage. This paragraph applies to  
1289 transfers or conveyances from one spouse to another, from one  
1290 spouse to both spouses, or from both spouses to one spouse. For  
1291 the purpose of this paragraph, the term "homestead property" has  
1292 the same meaning as the term "homestead" as defined in s.  
1293 192.001.

1294 Section 22. Section 201.25, Florida Statutes, is created  
1295 to read:

1296 201.25 Tax exemptions for certain loans.—There shall be  
1297 exempt from all taxes imposed by this chapter:

1298 (1) Any loan made by the Florida Small Business Emergency  
1299 Bridge Loan Program in response to a disaster that results in a  
1300 state of emergency declared by executive order or proclamation



1301 of the Governor pursuant to s. 252.36.

1302 (2) Any loan made by the Agricultural Economic Development  
1303 Program pursuant to s. 570.82.

1304 Section 23. Paragraph (b) of subsection (2) of section  
1305 202.24, Florida Statutes, is amended to read:

1306 202.24 Limitations on local taxes and fees imposed on  
1307 dealers of communications services.—

1308 (2)

1309 (b) For purposes of this subsection, a tax, charge, fee,  
1310 or other imposition includes any amount or in-kind payment of  
1311 property or services which is required by ordinance or agreement  
1312 to be paid or furnished to a public body by or through a dealer  
1313 of communications services in its capacity as a dealer of  
1314 communications services, regardless of whether such amount or  
1315 in-kind payment of property or services is:

1316 1. Designated as a sales tax, excise tax, subscriber  
1317 charge, franchise fee, user fee, privilege fee, occupancy fee,  
1318 rental fee, license fee, pole fee, tower fee, base-station fee,  
1319 security fund, or other tax or fee;

1320 2. Measured by the amounts charged or received for  
1321 services, regardless of whether such amount is permitted or  
1322 required to be separately stated on the customer's bill, by the  
1323 type or amount of equipment or facilities deployed, or by other  
1324 means; or

1325 3. Intended as compensation for the use of public roads or



1326 | rights-of-way, for the right to conduct business, or for other  
1327 | purposes.

1328 |       Section 24. Section 205.055, Florida Statutes, is created  
1329 | to read:

1330 |       205.055 Exemptions; veterans, spouses of veterans and  
1331 | certain servicemembers, and low-income persons.-

1332 |       (1) The following persons are entitled to an exemption  
1333 | from a business tax and any fees imposed under this chapter:

1334 |       (a) A veteran of the United States Armed Forces who was  
1335 | honorably discharged upon separation from service, or the spouse  
1336 | or unremarried surviving spouse of such a veteran.

1337 |       (b) The spouse of an active duty military servicemember  
1338 | who has relocated to the county or municipality pursuant to a  
1339 | permanent change of station order.

1340 |       (c) A person who is receiving public assistance as defined  
1341 | in s. 409.2554.

1342 |       (d) A person whose household income is below 130 percent  
1343 | of the federal poverty level based on the current year's federal  
1344 | poverty guidelines.

1345 |       (2) A person must complete and sign, under penalty of  
1346 | perjury, a Request for Fee Exemption to be furnished by the  
1347 | local governing authority and provide written documentation in  
1348 | support of his or her request for an exemption under subsection

1349 | (1).

1350 |       (3) If a person who is exempt under subsection (1) owns a



1351 majority interest in a business with fewer than 100 employees,  
1352 the business is exempt. Such person must complete and sign,  
1353 under penalty of perjury, a Request for Fee Exemption to be  
1354 furnished by the local governing authority and provide written  
1355 documentation in support of his or her request for an exemption  
1356 for the business under this subsection.

1357 Section 25. Section 205.171, Florida Statutes, is  
1358 repealed.

1359 Section 26. Notwithstanding the creation of s. 205.055,  
1360 Florida Statutes, and the repeal of s. 205.171, Florida  
1361 Statutes, by this act, a municipality that imposes a business  
1362 tax on merchants which is measured by gross receipts from the  
1363 sale of merchandise or services, or both, may continue to impose  
1364 such tax and may, by ordinance, revise the definition of the  
1365 term "merchant." However, the municipality may not revise the  
1366 rate of the tax measured by gross sales.

1367 Section 27. Subsection (2) of section 206.052, Florida  
1368 Statutes, is renumbered as subsection (3), and a new subsection  
1369 (2) is added to that section, to read:

1370 206.052 Export of tax-free fuels.—

1371 (2) A terminal supplier may purchase taxable motor fuels  
1372 from another terminal supplier at a terminal without paying the  
1373 tax imposed pursuant to this part only under the following  
1374 circumstances:

1375 (a) The terminal supplier who purchased the motor fuel



1376 will sell the motor fuel to a licensed exporter for immediate  
1377 export from the state.

1378 (b) The terminal supplier who purchased the motor fuel has  
1379 designated to the terminal supplier who sold the motor fuel the  
1380 destination for delivery of the fuel to a location outside the  
1381 state.

1382 (c) The terminal supplier who purchased the motor fuel is  
1383 licensed in the state of destination and has supplied the  
1384 terminal supplier who sold the motor fuel with that license  
1385 number.

1386 (d) The licensed exporter has not been barred from making  
1387 tax-free exports by the department for violation of s.  
1388 206.051(5).

1389 (e) The terminal supplier who sold the motor fuel to the  
1390 other terminal supplier collects and remits to the state of  
1391 destination all taxes imposed by the destination state on the  
1392 fuel.

1393 Section 28. Effective July 1, 2019, section 206.9826,  
1394 Florida Statutes, is created to read:

1395 206.9826 Refund for certain air carriers.—An air carrier  
1396 conducting scheduled operations or all-cargo operations that are  
1397 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14  
1398 C.F.R. part 135, is entitled to receive a refund of 1.42 cents  
1399 per gallon of the taxes imposed by this part on aviation fuel  
1400 purchased by such air carrier. The refund provided under this





1401 section plus the refund provided under s. 206.9855 may not  
1402 exceed 4.27 cents per gallon of aviation fuel purchased by an  
1403 air carrier.

1404 Section 29. Subsections (3) and (8) of section 206.9952,  
1405 Florida Statutes, are amended to read:

1406 206.9952 Application for license as a natural gas fuel  
1407 retailer.—

1408 (3) (a) Any person who acts as a natural gas retailer and  
1409 does not hold a valid natural gas fuel retailer license shall  
1410 pay a penalty of \$200 for each month of operation without a  
1411 license. This paragraph expires December 31, 2023 ~~2018~~.

1412 (b) Effective January 1, 2024 ~~2019~~, any person who acts as  
1413 a natural gas fuel retailer and does not hold a valid natural  
1414 gas fuel retailer license shall pay a penalty of 25 percent of  
1415 the tax assessed on the total purchases made during the  
1416 unlicensed period.

1417 (8) With the exception of a state or federal agency or a  
1418 political subdivision licensed under this chapter, each person,  
1419 as defined in this part, who operates as a natural gas fuel  
1420 retailer shall report monthly to the department and pay a tax on  
1421 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

1422 Section 30. Subsection (2) of section 206.9955, Florida  
1423 Statutes, is amended to read:

1424 206.9955 Levy of natural gas fuel tax.—

1425 (2) Effective January 1, 2024 ~~2019~~, the following taxes



1426 shall be imposed:

1427 (a) An excise tax of 4 cents upon each motor fuel  
1428 equivalent gallon of natural gas fuel.

1429 (b) An additional tax of 1 cent upon each motor fuel  
1430 equivalent gallon of natural gas fuel, which is designated as  
1431 the "ninth-cent fuel tax."

1432 (c) An additional tax of 1 cent on each motor fuel  
1433 equivalent gallon of natural gas fuel by each county, which is  
1434 designated as the "local option fuel tax."

1435 (d) An additional tax on each motor fuel equivalent gallon  
1436 of natural gas fuel, which is designated as the "State  
1437 Comprehensive Enhanced Transportation System Tax," at a rate  
1438 determined pursuant to this paragraph. Before January 1, 2024,  
1439 and each year thereafter ~~Each calendar year~~, the department  
1440 shall determine the tax rate applicable to the sale of natural  
1441 gas fuel for the following 12-month period beginning January 1,  
1442 rounded to the nearest tenth of a cent, by adjusting the  
1443 ~~initially established~~ tax rate of 5.8 cents per gallon by the  
1444 percentage change in the average of the Consumer Price Index  
1445 issued by the United States Department of Labor for the most  
1446 recent 12-month period ending September 30, compared to the base  
1447 year average, which is the average for the 12-month period  
1448 ending September 30, 2013.

1449 (e)1. An additional tax is imposed on each motor fuel  
1450 equivalent gallon of natural gas fuel for the privilege of



1451 selling natural gas fuel. Before January 1, 2024, and each year  
1452 thereafter ~~Each calendar year~~, the department shall determine  
1453 the tax rate applicable to the sale of natural gas fuel, rounded  
1454 to the nearest tenth of a cent, for the following 12-month  
1455 period beginning January 1, ~~The tax rate is calculated by~~  
1456 adjusting the ~~initially established~~ tax rate of 9.2 cents per  
1457 gallon by the percentage change in the average of the Consumer  
1458 Price Index issued by the United States Department of Labor for  
1459 the most recent 12-month period ending September 30, compared to  
1460 the base year average, which is the average for the 12-month  
1461 period ending September 30, 2013.

1462 2. The department is authorized to adopt rules and publish  
1463 forms to administer this paragraph.

1464 Section 31. Subsection (1) of section 206.996, Florida  
1465 Statutes, is amended to read:

1466 206.996 Monthly reports by natural gas fuel retailers;  
1467 deductions.—

1468 (1) For the purpose of determining the amount of taxes  
1469 imposed by s. 206.9955, each natural gas fuel retailer shall  
1470 file beginning with February 2024 ~~2019~~, and each month  
1471 thereafter, no later than the 20th day of each month, monthly  
1472 reports electronically with the department showing information  
1473 on inventory, purchases, nontaxable disposals, taxable uses, and  
1474 taxable sales in gallons of natural gas fuel for the preceding  
1475 month. However, if the 20th day of the month falls on a



1476 Saturday, Sunday, or federal or state legal holiday, a return  
1477 must be accepted if it is electronically filed on the next  
1478 succeeding business day. The reports must include, or be  
1479 verified by, a written declaration stating that such report is  
1480 made under the penalties of perjury. The natural gas fuel  
1481 retailer shall deduct from the amount of taxes shown by the  
1482 report to be payable an amount equivalent to 0.67 percent of the  
1483 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
1484 which deduction is allowed to the natural gas fuel retailer to  
1485 compensate it for services rendered and expenses incurred in  
1486 complying with the requirements of this part. This allowance is  
1487 not deductible unless payment of applicable taxes is made on or  
1488 before the 20th day of the month. This subsection may not be  
1489 construed as authorizing a deduction from the constitutional  
1490 fuel tax or the fuel sales tax.

1491 Section 32. Section 210.205, Florida Statutes, is created  
1492 to read:

1493 210.205 Cigarette tax distribution reporting.—By March 15  
1494 of each year, each entity that received a distribution pursuant  
1495 to s. 210.20(2)(b) in the preceding calendar year shall report  
1496 to the Office of Economic and Demographic Research the following  
1497 information:

1498 (1) An itemized accounting of all expenditures of the  
1499 funds distributed in the preceding calendar year, including  
1500 amounts spent on debt service.



1501           (2) A statement indicating what portion of the distributed  
1502 funds have been pledged for debt service.

1503           (3) The original principal amount and current debt service  
1504 schedule of any bonds or other borrowing for which the  
1505 distributed funds have been pledged for debt service.

1506           Section 33. Effective January 1, 2019, paragraphs (c) and  
1507 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1508 amended to read:

1509           212.031 Tax on rental or license fee for use of real  
1510 property.—

1511           (1)

1512           (c) For the exercise of such privilege, a tax is levied at  
1513 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license  
1514 fee charged for such real property by the person charging or  
1515 collecting the rental or license fee. The total rent or license  
1516 fee charged for such real property shall include payments for  
1517 the granting of a privilege to use or occupy real property for  
1518 any purpose and shall include base rent, percentage rents, or  
1519 similar charges. Such charges shall be included in the total  
1520 rent or license fee subject to tax under this section whether or  
1521 not they can be attributed to the ability of the lessor's or  
1522 licensor's property as used or operated to attract customers.  
1523 Payments for intrinsically valuable personal property such as  
1524 franchises, trademarks, service marks, logos, or patents are not  
1525 subject to tax under this section. In the case of a contractual



1526 arrangement that provides for both payments taxable as total  
1527 rent or license fee and payments not subject to tax, the tax  
1528 shall be based on a reasonable allocation of such payments and  
1529 shall not apply to that portion which is for the nontaxable  
1530 payments.

1531 (d) When the rental or license fee of any such real  
1532 property is paid by way of property, goods, wares, merchandise,  
1533 services, or other thing of value, the tax shall be at the rate  
1534 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,  
1535 merchandise, services, or other thing of value.

1536 Section 34. Paragraph (d) of subsection (2) of section  
1537 212.055, Florida Statutes, is amended to read:

1538 212.055 Discretionary sales surtaxes; legislative intent;  
1539 authorization and use of proceeds.—It is the legislative intent  
1540 that any authorization for imposition of a discretionary sales  
1541 surtax shall be published in the Florida Statutes as a  
1542 subsection of this section, irrespective of the duration of the  
1543 levy. Each enactment shall specify the types of counties  
1544 authorized to levy; the rate or rates which may be imposed; the  
1545 maximum length of time the surtax may be imposed, if any; the  
1546 procedure which must be followed to secure voter approval, if  
1547 required; the purpose for which the proceeds may be expended;  
1548 and such other requirements as the Legislature may provide.  
1549 Taxable transactions and administrative procedures shall be as  
1550 provided in s. 212.054.



1551 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

1552 (d) The proceeds of the surtax authorized by this  
1553 subsection and any accrued interest shall be expended by the  
1554 school district, within the county and municipalities within the  
1555 county, or, in the case of a negotiated joint county agreement,  
1556 within another county, to finance, plan, and construct  
1557 infrastructure; to acquire any interest in land for public  
1558 recreation, conservation, or protection of natural resources or  
1559 to prevent or satisfy private property rights claims resulting  
1560 from limitations imposed by the designation of an area of  
1561 critical state concern; to provide loans, grants, or rebates to  
1562 residential or commercial property owners who make energy  
1563 efficiency improvements to their residential or commercial  
1564 property, if a local government ordinance authorizing such use  
1565 is approved by referendum; or to finance the closure of county-  
1566 owned or municipally owned solid waste landfills that have been  
1567 closed or are required to be closed by order of the Department  
1568 of Environmental Protection. Any use of the proceeds or interest  
1569 for purposes of landfill closure before July 1, 1993, is  
1570 ratified. The proceeds and any interest may not be used for the  
1571 operational expenses of infrastructure, except that a county  
1572 that has a population of fewer than 75,000 and that is required  
1573 to close a landfill may use the proceeds or interest for long-  
1574 term maintenance costs associated with landfill closure.  
1575 Counties, as defined in s. 125.011, and charter counties may, in



1576 addition, use the proceeds or interest to retire or service  
1577 indebtedness incurred for bonds issued before July 1, 1987, for  
1578 infrastructure purposes, and for bonds subsequently issued to  
1579 refund such bonds. Any use of the proceeds or interest for  
1580 purposes of retiring or servicing indebtedness incurred for  
1581 refunding bonds before July 1, 1999, is ratified.

1582 1. For the purposes of this paragraph, the term  
1583 "infrastructure" means:

1584 a. Any fixed capital expenditure or fixed capital outlay  
1585 associated with the construction, reconstruction, or improvement  
1586 of public facilities that have a life expectancy of 5 or more  
1587 years, any related land acquisition, land improvement, design,  
1588 and engineering costs, and all other professional and related  
1589 costs required to bring the public facilities into service. For  
1590 purposes of this sub-subparagraph, the term "public facilities"  
1591 means facilities as defined in s. 163.3164(38), s. 163.3221(13),  
1592 or s. 189.012(5), and includes facilities that are necessary to  
1593 carry out governmental purposes, including, but not limited to,  
1594 fire stations, general governmental office buildings, and animal  
1595 shelters, regardless of whether the facilities are owned by the  
1596 local taxing authority or another governmental entity.

1597 b. A fire department vehicle, an emergency medical service  
1598 vehicle, a sheriff's office vehicle, a police department  
1599 vehicle, or any other vehicle, and the equipment necessary to  
1600 outfit the vehicle for its official use or equipment that has a





1601 life expectancy of at least 5 years.

1602 c. Any expenditure for the construction, lease, or  
1603 maintenance of, or provision of utilities or security for,  
1604 facilities, as defined in s. 29.008.

1605 d. Any fixed capital expenditure or fixed capital outlay  
1606 associated with the improvement of private facilities that have  
1607 a life expectancy of 5 or more years and that the owner agrees  
1608 to make available for use on a temporary basis as needed by a  
1609 local government as a public emergency shelter or a staging area  
1610 for emergency response equipment during an emergency officially  
1611 declared by the state or by the local government under s.  
1612 252.38. Such improvements are limited to those necessary to  
1613 comply with current standards for public emergency evacuation  
1614 shelters. The owner must enter into a written contract with the  
1615 local government providing the improvement funding to make the  
1616 private facility available to the public for purposes of  
1617 emergency shelter at no cost to the local government for a  
1618 minimum of 10 years after completion of the improvement, with  
1619 the provision that the obligation will transfer to any  
1620 subsequent owner until the end of the minimum period.

1621 e. Any land acquisition expenditure for a residential  
1622 housing project in which at least 30 percent of the units are  
1623 affordable to individuals or families whose total annual  
1624 household income does not exceed 120 percent of the area median  
1625 income adjusted for household size, if the land is owned by a



1626 local government or by a special district that enters into a  
1627 written agreement with the local government to provide such  
1628 housing. The local government or special district may enter into  
1629 a ground lease with a public or private person or entity for  
1630 nominal or other consideration for the construction of the  
1631 residential housing project on land acquired pursuant to this  
1632 sub-subparagraph.

1633 f. Instructional technology used solely in a school  
1634 district's classrooms. As used in this sub-subparagraph, the  
1635 term "instructional technology" means an interactive device that  
1636 assists a teacher in instructing a class or a group of students  
1637 and includes the necessary hardware and software to operate the  
1638 interactive device. The term also includes support systems in  
1639 which an interactive device may mount and is not required to be  
1640 affixed to the facilities.

1641 2. For the purposes of this paragraph, the term "energy  
1642 efficiency improvement" means any energy conservation and  
1643 efficiency improvement that reduces consumption through  
1644 conservation or a more efficient use of electricity, natural  
1645 gas, propane, or other forms of energy on the property,  
1646 including, but not limited to, air sealing; installation of  
1647 insulation; installation of energy-efficient heating, cooling,  
1648 or ventilation systems; installation of solar panels; building  
1649 modifications to increase the use of daylight or shade;  
1650 replacement of windows; installation of energy controls or



1651 energy recovery systems; installation of electric vehicle  
1652 charging equipment; installation of systems for natural gas fuel  
1653 as defined in s. 206.9951; and installation of efficient  
1654 lighting equipment.

1655 3. Notwithstanding any other provision of this subsection,  
1656 a local government infrastructure surtax imposed or extended  
1657 after July 1, 1998, may allocate up to 15 percent of the surtax  
1658 proceeds for deposit into a trust fund within the county's  
1659 accounts created for the purpose of funding economic development  
1660 projects having a general public purpose of improving local  
1661 economies, including the funding of operational costs and  
1662 incentives related to economic development. The ballot statement  
1663 must indicate the intention to make an allocation under the  
1664 authority of this subparagraph.

1665 Section 35. Effective upon this act becoming a law,  
1666 subsection (10) is added to section 212.055, Florida Statutes,  
1667 to read:

1668 212.055 Discretionary sales surtaxes; legislative intent;  
1669 authorization and use of proceeds.—It is the legislative intent  
1670 that any authorization for imposition of a discretionary sales  
1671 surtax shall be published in the Florida Statutes as a  
1672 subsection of this section, irrespective of the duration of the  
1673 levy. Each enactment shall specify the types of counties  
1674 authorized to levy; the rate or rates which may be imposed; the  
1675 maximum length of time the surtax may be imposed, if any; the



1676 procedure which must be followed to secure voter approval, if  
1677 required; the purpose for which the proceeds may be expended;  
1678 and such other requirements as the Legislature may provide.  
1679 Taxable transactions and administrative procedures shall be as  
1680 provided in s. 212.054.

1681 (10) PERFORMANCE AUDIT.—

1682 (a) For any referendum held on or after the effective date  
1683 of this act to adopt a discretionary sales surtax under this  
1684 section, an independent certified public accountant licensed  
1685 pursuant to chapter 473 shall conduct a performance audit of the  
1686 program associated with the surtax adoption proposed by the  
1687 county or school district. The Office of Program Policy Analysis  
1688 and Government Accountability shall procure the certified public  
1689 accountant and may use carryforward funds to pay for the  
1690 services of the certified public accountant.

1691 (b) At least 60 days before the referendum is held, the  
1692 performance audit shall be completed and the audit report,  
1693 including any findings, recommendations, or other accompanying  
1694 documents shall be made available on the official website of the  
1695 county or school district. The county or school district shall  
1696 keep the information on its website for 2 years from the date it  
1697 was posted.

1698 (c) For purposes of this subsection, the term "performance  
1699 audit" means an examination of the program conducted according  
1700 to applicable government auditing standards or auditing and



1701 evaluation standards of other appropriate authoritative bodies.  
1702 At a minimum, a performance audit must include an examination of  
1703 issues related to the following:

1704 1. The economy, efficiency, or effectiveness of the  
1705 program.

1706 2. The structure or design of the program to accomplish  
1707 its goals and objectives.

1708 3. Alternative methods of providing program services or  
1709 products.

1710 4. Goals, objectives, and performance measures used by the  
1711 program to monitor and report program accomplishments.

1712 5. The accuracy or adequacy of public documents, reports,  
1713 and requests prepared by the county or school district which  
1714 relate to the program.

1715 6. Compliance of the program with appropriate policies,  
1716 rules, and laws.

1717 (d) This subsection does not apply to a referendum held to  
1718 adopt the same discretionary surtax that was in place during the  
1719 month of December immediately before the date of the referendum.

1720 Section 36. Paragraphs (e) and (p) of subsection (5) and  
1721 paragraphs (ff) and (jjj) of subsection (7) of section 212.08,  
1722 Florida Statutes, are amended, paragraph (t) is added to  
1723 subsection (5) of that section, and paragraph (ooo) is added to  
1724 subsection (7) of that section, to read:

1725 212.08 Sales, rental, use, consumption, distribution, and



1726 storage tax; specified exemptions.—The sale at retail, the  
1727 rental, the use, the consumption, the distribution, and the  
1728 storage to be used or consumed in this state of the following  
1729 are hereby specifically exempt from the tax imposed by this  
1730 chapter.

1731 (5) EXEMPTIONS; ACCOUNT OF USE.—

1732 (e) *Gas or electricity used for certain agricultural*  
1733 *purposes.—*

1734 1. Butane gas, propane gas, natural gas, and all other  
1735 forms of liquefied petroleum gases are exempt from the tax  
1736 imposed by this chapter if used in any tractor, vehicle, or  
1737 other farm equipment which is used exclusively on a farm or for  
1738 processing farm products on the farm and no part of which gas is  
1739 used in any vehicle or equipment driven or operated on the  
1740 public highways of this state, or if used in any tractor,  
1741 vehicle, or other farm equipment that is used directly or  
1742 indirectly for the production, packing, or processing of  
1743 aquacultural products as defined in s. 597.0015. This  
1744 restriction does not apply to the movement of farm vehicles or  
1745 farm equipment between farms. The transporting of bees by water  
1746 and the operating of equipment used in the apiary of a beekeeper  
1747 is also deemed an exempt use.

1748 2. Electricity used directly or indirectly for production,  
1749 packing, or processing of agricultural products on the farm,  
1750 inclusive of the raising of aquaculture products as defined in



1751 s. 597.0015, or used directly or indirectly in a packinghouse,  
1752 is exempt from the tax imposed by this chapter. As used in this  
1753 subsection, the term "packinghouse" means any building or  
1754 structure where fruits, vegetables, or meat from cattle or hogs  
1755 or fish is packed or otherwise prepared for market or shipment  
1756 in fresh form for wholesale distribution. The exemption does not  
1757 apply to electricity used in buildings or structures where  
1758 agricultural products are sold at retail. This exemption applies  
1759 only if the electricity used for the exempt purposes is  
1760 separately metered. If the electricity is not separately  
1761 metered, it is conclusively presumed that some portion of the  
1762 electricity is used for a nonexempt purpose, and all of the  
1763 electricity used for such purposes is taxable. For purposes of  
1764 this subparagraph, the term "fish" means any of numerous cold-  
1765 blooded aquatic vertebrates of the superclass Pisces,  
1766 characteristically having fins, gills, and a streamlined body,  
1767 which is raised through aquaculture.

1768 (p) *Community contribution tax credit for donations.*—

1769 1. Authorization.—Persons who are registered with the  
1770 department under s. 212.18 to collect or remit sales or use tax  
1771 and who make donations to eligible sponsors are eligible for tax  
1772 credits against their state sales and use tax liabilities as  
1773 provided in this paragraph:

1774 a. The credit shall be computed as 50 percent of the  
1775 person's approved annual community contribution.



1776           b. The credit shall be granted as a refund against state  
1777 sales and use taxes reported on returns and remitted in the 12  
1778 months preceding the date of application to the department for  
1779 the credit as required in sub-subparagraph 3.c. If the annual  
1780 credit is not fully used through such refund because of  
1781 insufficient tax payments during the applicable 12-month period,  
1782 the unused amount may be included in an application for a refund  
1783 made pursuant to sub-subparagraph 3.c. in subsequent years  
1784 against the total tax payments made for such year. Carryover  
1785 credits may be applied for a 3-year period without regard to any  
1786 time limitation that would otherwise apply under s. 215.26.

1787           c. A person may not receive more than \$200,000 in annual  
1788 tax credits for all approved community contributions made in any  
1789 one year.

1790           d. All proposals for the granting of the tax credit  
1791 require the prior approval of the Department of Economic  
1792 Opportunity.

1793           e. The total amount of tax credits which may be granted  
1794 for all programs approved under this paragraph, s. 220.183, and  
1795 s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5  
1796 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,  
1797 and \$10.5 million in each fiscal year thereafter for projects  
1798 that provide housing opportunities for persons with special  
1799 needs or homeownership opportunities for low-income households  
1800 or very-low-income households and \$3.5 million each fiscal year





1801 for all other projects. As used in this paragraph, the term  
1802 "person with special needs" has the same meaning as in s.  
1803 420.0004 and the terms "low-income person," "low-income  
1804 household," "very-low-income person," and "very-low-income  
1805 household" have the same meanings as in s. 420.9071.

1806 f. A person who is eligible to receive the credit provided  
1807 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
1808 credit only under one section of the person's choice.

1809 2. Eligibility requirements.—

1810 a. A community contribution by a person must be in the  
1811 following form:

1812 (I) Cash or other liquid assets;

1813 (II) Real property, including 100 percent ownership of a  
1814 real property holding company;

1815 (III) Goods or inventory; or

1816 (IV) Other physical resources identified by the Department  
1817 of Economic Opportunity.

1818

1819 For purposes of this sub-subparagraph, the term "real property  
1820 holding company" means a Florida entity, such as a Florida  
1821 limited liability company, that is wholly owned by the person;  
1822 is the sole owner of real property, as defined in s.

1823 192.001(12), located in the state; is disregarded as an entity  
1824 for federal income tax purposes pursuant to 26 C.F.R. s.

1825 301.7701-3(b)(1)(ii); and at the time of contribution to an



1826 eligible sponsor, has no material assets other than the real  
1827 property and any other property that qualifies as a community  
1828 contribution.

1829       b. All community contributions must be reserved  
1830 exclusively for use in a project. As used in this sub-  
1831 subparagraph, the term "project" means activity undertaken by an  
1832 eligible sponsor which is designed to construct, improve, or  
1833 substantially rehabilitate housing that is affordable to low-  
1834 income households or very-low-income households; designed to  
1835 provide housing opportunities for persons with special needs;  
1836 designed to provide commercial, industrial, or public resources  
1837 and facilities; or designed to improve entrepreneurial and job-  
1838 development opportunities for low-income persons. A project may  
1839 be the investment necessary to increase access to high-speed  
1840 broadband capability in a rural community that had an enterprise  
1841 zone designated pursuant to chapter 290 as of May 1, 2015,  
1842 including projects that result in improvements to communications  
1843 assets that are owned by a business. A project may include the  
1844 provision of museum educational programs and materials that are  
1845 directly related to a project approved between January 1, 1996,  
1846 and December 31, 1999, and located in an area which was in an  
1847 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
1848 2015. This paragraph does not preclude projects that propose to  
1849 construct or rehabilitate housing for low-income households or  
1850 very-low-income households on scattered sites or housing



1851 opportunities for persons with special needs. With respect to  
1852 housing, contributions may be used to pay the following eligible  
1853 special needs, low-income, and very-low-income housing-related  
1854 activities:

1855 (I) Project development impact and management fees for  
1856 special needs, low-income, or very-low-income housing projects;

1857 (II) Down payment and closing costs for persons with  
1858 special needs, low-income persons, and very-low-income persons;

1859 (III) Administrative costs, including housing counseling  
1860 and marketing fees, not to exceed 10 percent of the community  
1861 contribution, directly related to special needs, low-income, or  
1862 very-low-income projects; and

1863 (IV) Removal of liens recorded against residential  
1864 property by municipal, county, or special district local  
1865 governments if satisfaction of the lien is a necessary precedent  
1866 to the transfer of the property to a low-income person or very-  
1867 low-income person for the purpose of promoting home ownership.  
1868 Contributions for lien removal must be received from a  
1869 nonrelated third party.

1870 c. The project must be undertaken by an "eligible  
1871 sponsor," which includes:

1872 (I) A community action program;

1873 (II) A nonprofit community-based development organization  
1874 whose mission is the provision of housing for persons with  
1875 special needs, low-income households, or very-low-income



1876 households or increasing entrepreneurial and job-development  
 1877 opportunities for low-income persons;  
 1878 (III) A neighborhood housing services corporation;  
 1879 (IV) A local housing authority created under chapter 421;  
 1880 (V) A community redevelopment agency created under s.  
 1881 163.356;  
 1882 (VI) A historic preservation district agency or  
 1883 organization;  
 1884 (VII) A local workforce development board;  
 1885 (VIII) A direct-support organization as provided in s.  
 1886 1009.983;  
 1887 (IX) An enterprise zone development agency created under  
 1888 s. 290.0056;  
 1889 (X) A community-based organization incorporated under  
 1890 chapter 617 which is recognized as educational, charitable, or  
 1891 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 1892 and whose bylaws and articles of incorporation include  
 1893 affordable housing, economic development, or community  
 1894 development as the primary mission of the corporation;  
 1895 (XI) Units of local government;  
 1896 (XII) Units of state government; or  
 1897 (XIII) Any other agency that the Department of Economic  
 1898 Opportunity designates by rule.  
 1899  
 1900 A contributing person may not have a financial interest in the



1901 eligible sponsor.

1902       d. The project must be located in an area which was in an  
1903 enterprise zone designated pursuant to chapter 290 as of May 1,  
1904 2015, or a Front Porch Florida Community, unless the project  
1905 increases access to high-speed broadband capability in a rural  
1906 community that had an enterprise zone designated pursuant to  
1907 chapter 290 as of May 1, 2015, but is physically located outside  
1908 the designated rural zone boundaries. Any project designed to  
1909 construct or rehabilitate housing for low-income households or  
1910 very-low-income households or housing opportunities for persons  
1911 with special needs is exempt from the area requirement of this  
1912 sub-subparagraph.

1913       e.(I) If, during the first 10 business days of the state  
1914 fiscal year, eligible tax credit applications for projects that  
1915 provide housing opportunities for persons with special needs or  
1916 homeownership opportunities for low-income households or very-  
1917 low-income households are received for less than the annual tax  
1918 credits available for those projects, the Department of Economic  
1919 Opportunity shall grant tax credits for those applications and  
1920 grant remaining tax credits on a first-come, first-served basis  
1921 for subsequent eligible applications received before the end of  
1922 the state fiscal year. If, during the first 10 business days of  
1923 the state fiscal year, eligible tax credit applications for  
1924 projects that provide housing opportunities for persons with  
1925 special needs or homeownership opportunities for low-income



1926 households or very-low-income households are received for more  
1927 than the annual tax credits available for those projects, the  
1928 Department of Economic Opportunity shall grant the tax credits  
1929 for those applications as follows:

1930 (A) If tax credit applications submitted for approved  
1931 projects of an eligible sponsor do not exceed \$200,000 in total,  
1932 the credits shall be granted in full if the tax credit  
1933 applications are approved.

1934 (B) If tax credit applications submitted for approved  
1935 projects of an eligible sponsor exceed \$200,000 in total, the  
1936 amount of tax credits granted pursuant to sub-sub-sub-  
1937 subparagraph (A) shall be subtracted from the amount of  
1938 available tax credits, and the remaining credits shall be  
1939 granted to each approved tax credit application on a pro rata  
1940 basis.

1941 (II) If, during the first 10 business days of the state  
1942 fiscal year, eligible tax credit applications for projects other  
1943 than those that provide housing opportunities for persons with  
1944 special needs or homeownership opportunities for low-income  
1945 households or very-low-income households are received for less  
1946 than the annual tax credits available for those projects, the  
1947 Department of Economic Opportunity shall grant tax credits for  
1948 those applications and shall grant remaining tax credits on a  
1949 first-come, first-served basis for subsequent eligible  
1950 applications received before the end of the state fiscal year.



1951 If, during the first 10 business days of the state fiscal year,  
1952 eligible tax credit applications for projects other than those  
1953 that provide housing opportunities for persons with special  
1954 needs or homeownership opportunities for low-income households  
1955 or very-low-income households are received for more than the  
1956 annual tax credits available for those projects, the Department  
1957 of Economic Opportunity shall grant the tax credits for those  
1958 applications on a pro rata basis.

1959 3. Application requirements.—

1960 a. An eligible sponsor seeking to participate in this  
1961 program must submit a proposal to the Department of Economic  
1962 Opportunity which sets forth the name of the sponsor, a  
1963 description of the project, and the area in which the project is  
1964 located, together with such supporting information as is  
1965 prescribed by rule. The proposal must also contain a resolution  
1966 from the local governmental unit in which the project is located  
1967 certifying that the project is consistent with local plans and  
1968 regulations.

1969 b. A person seeking to participate in this program must  
1970 submit an application for tax credit to the Department of  
1971 Economic Opportunity which sets forth the name of the sponsor, a  
1972 description of the project, and the type, value, and purpose of  
1973 the contribution. The sponsor shall verify, in writing, the  
1974 terms of the application and indicate its receipt of the  
1975 contribution, and such verification must accompany the



1976 application for tax credit. The person must submit a separate  
1977 tax credit application to the Department of Economic Opportunity  
1978 for each individual contribution that it makes to each  
1979 individual project.

1980 c. A person who has received notification from the  
1981 Department of Economic Opportunity that a tax credit has been  
1982 approved must apply to the department to receive the refund.  
1983 Application must be made on the form prescribed for claiming  
1984 refunds of sales and use taxes and be accompanied by a copy of  
1985 the notification. A person may submit only one application for  
1986 refund to the department within a 12-month period.

1987 4. Administration.—

1988 a. The Department of Economic Opportunity may adopt rules  
1989 necessary to administer this paragraph, including rules for the  
1990 approval or disapproval of proposals by a person.

1991 b. The decision of the Department of Economic Opportunity  
1992 must be in writing, and, if approved, the notification shall  
1993 state the maximum credit allowable to the person. Upon approval,  
1994 the Department of Economic Opportunity shall transmit a copy of  
1995 the decision to the department.

1996 c. The Department of Economic Opportunity shall  
1997 periodically monitor all projects in a manner consistent with  
1998 available resources to ensure that resources are used in  
1999 accordance with this paragraph; however, each project must be  
2000 reviewed at least once every 2 years.





2001 d. The Department of Economic Opportunity shall, in  
2002 consultation with the statewide and regional housing and  
2003 financial intermediaries, market the availability of the  
2004 community contribution tax credit program to community-based  
2005 organizations.

2006 (t) Machinery and equipment used in aquacultural  
2007 activities.-

2008 1. Industrial machinery and equipment purchased for use in  
2009 aquacultural activities at fixed locations are exempt from the  
2010 tax imposed by this chapter.

2011 2. As used in this paragraph, the term:

2012 a. "Aquacultural activities" means the business of the  
2013 cultivation of aquatic organisms and certification under s.  
2014 597.004. Aquacultural activities must produce an aquaculture  
2015 product. For purposes of this sub-subparagraph, the term "  
2016 aquaculture product" means aquatic organisms and any  
2017 product derived from aquatic organisms that are owned and  
2018 propagated, grown, or produced under controlled conditions. Such  
2019 products do not include organisms harvested from the wild for  
2020 deputation, wet storage, or relay for purification.

2021 b. "Industrial machinery and equipment" means tangible  
2022 personal property or other property that has a depreciable life  
2023 of 3 years or more and that is used as an integral part in the  
2024 manufacturing, processing, compounding, or production of  
2025 tangible personal property for sale. The term includes a



2026 building and its structural components, including heating and  
2027 air-conditioning systems. The term includes parts and  
2028 accessories only to the extent that the exemption thereof is  
2029 consistent with this paragraph.

2030 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
2031 entity by this chapter do not inure to any transaction that is  
2032 otherwise taxable under this chapter when payment is made by a  
2033 representative or employee of the entity by any means,  
2034 including, but not limited to, cash, check, or credit card, even  
2035 when that representative or employee is subsequently reimbursed  
2036 by the entity. In addition, exemptions provided to any entity by  
2037 this subsection do not inure to any transaction that is  
2038 otherwise taxable under this chapter unless the entity has  
2039 obtained a sales tax exemption certificate from the department  
2040 or the entity obtains or provides other documentation as  
2041 required by the department. Eligible purchases or leases made  
2042 with such a certificate must be in strict compliance with this  
2043 subsection and departmental rules, and any person who makes an  
2044 exempt purchase with a certificate that is not in strict  
2045 compliance with this subsection and the rules is liable for and  
2046 shall pay the tax. The department may adopt rules to administer  
2047 this subsection.

2048 (ff) *Certain electricity or steam uses.*—

2049 1. Subject to the provisions of subparagraph 4., charges  
2050 for electricity or steam used to operate machinery and equipment



2051 at a fixed location in this state when such machinery and  
2052 equipment is used to manufacture, process, compound, produce, or  
2053 prepare for shipment items of tangible personal property for  
2054 sale, or to operate pollution control equipment, recycling  
2055 equipment, maintenance equipment, or monitoring or control  
2056 equipment used in such operations are exempt to the extent  
2057 provided in this paragraph. If 75 percent or more of the  
2058 electricity or steam used at the fixed location is used to  
2059 operate qualifying machinery or equipment, 100 percent of the  
2060 charges for electricity or steam used at the fixed location are  
2061 exempt. If less than 75 percent but 50 percent or more of the  
2062 electricity or steam used at the fixed location is used to  
2063 operate qualifying machinery or equipment, 50 percent of the  
2064 charges for electricity or steam used at the fixed location are  
2065 exempt. If less than 50 percent of the electricity or steam used  
2066 at the fixed location is used to operate qualifying machinery or  
2067 equipment, none of the charges for electricity or steam used at  
2068 the fixed location are exempt.

2069 2. This exemption applies only to industries classified  
2070 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,  
2071 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,  
2072 and 39 and Industry Group Number 212 and industries classified  
2073 under NAICS code 423930. As used in this paragraph, "SIC" means  
2074 those classifications contained in the Standard Industrial  
2075 Classification Manual, 1987, as published by the Office of



2076 Management and Budget, Executive Office of the President. As  
2077 used in this subparagraph, the term "NAICS" means those  
2078 classifications contained in the North American Industry  
2079 Classification System, as published in 2007 by the Office of  
2080 Management and Budget, Executive Office of the President.

2081 3. Possession by a seller of a written certification by  
2082 the purchaser, certifying the purchaser's entitlement to an  
2083 exemption permitted by this subsection, relieves the seller from  
2084 the responsibility of collecting the tax on the nontaxable  
2085 amounts, and the department shall look solely to the purchaser  
2086 for recovery of such tax if it determines that the purchaser was  
2087 not entitled to the exemption.

2088 4. Such exemption shall be applied as follows: beginning  
2089 July 1, 2000, 100 percent of the charges for such electricity or  
2090 steam shall be exempt.

2091 (jjj) *Certain machinery and equipment.*—

2092 1. Industrial machinery and equipment purchased by  
2093 eligible manufacturing businesses which is used at a fixed  
2094 location in this state for the manufacture, processing,  
2095 compounding, or production of items of tangible personal  
2096 property for sale is exempt from the tax imposed by this  
2097 chapter. If, at the time of purchase, the purchaser furnishes  
2098 the seller with a signed certificate certifying the purchaser's  
2099 entitlement to exemption pursuant to this paragraph, the seller  
2100 is not required to collect the tax on the sale of such items,



2101 and the department shall look solely to the purchaser for  
2102 recovery of the tax if it determines that the purchaser was not  
2103 entitled to the exemption.

2104 2. For purposes of this paragraph, the term:

2105 a. "Eligible manufacturing business" means any business  
2106 whose primary business activity at the location where the  
2107 industrial machinery and equipment is located is within the  
2108 industries classified under NAICS codes 31, 32, 33, 112511, and  
2109 423930.

2110 b. "Eligible postharvest activity business" means a  
2111 business whose primary business activity, at the location where  
2112 the postharvest machinery and equipment is located, is within  
2113 the industries classified under NAICS code 115114.

2114 c. "NAICS" means those classifications contained in the  
2115 North American Industry Classification System, as published in  
2116 2007 by the Office of Management and Budget, Executive Office of  
2117 the President.

2118 d. "Primary business activity" means an activity  
2119 representing more than 50 percent of the activities conducted at  
2120 the location where the industrial machinery and equipment or  
2121 postharvest machinery and equipment is located.

2122 e. "Industrial machinery and equipment" means tangible  
2123 personal property or other property that has a depreciable life  
2124 of 3 years or more and that is used as an integral part in the  
2125 manufacturing, processing, compounding, or production of



2126 | tangible personal property for sale. The term includes tangible  
2127 | personal property or other property that has a depreciable life  
2128 | of 3 years or more which is used as an integral part in the  
2129 | recycling of metals for sale. A building and its structural  
2130 | components are not industrial machinery and equipment unless the  
2131 | building or structural component is so closely related to the  
2132 | industrial machinery and equipment that it houses or supports  
2133 | that the building or structural component can be expected to be  
2134 | replaced when the machinery and equipment are replaced. Heating  
2135 | and air conditioning systems are not industrial machinery and  
2136 | equipment unless the sole justification for their installation  
2137 | is to meet the requirements of the production process, even  
2138 | though the system may provide incidental comfort to employees or  
2139 | serve, to an insubstantial degree, nonproduction activities. The  
2140 | term includes parts and accessories for industrial machinery and  
2141 | equipment only to the extent that the parts and accessories are  
2142 | purchased before the date the machinery and equipment are placed  
2143 | in service.

2144 |       f. "Postharvest activities" means services performed on  
2145 | crops, after their harvest, with the intent of preparing them  
2146 | for market or further processing. Postharvest activities  
2147 | include, but are not limited to, crop cleaning, sun drying,  
2148 | shelling, fumigating, curing, sorting, grading, packing, and  
2149 | cooling.

2150 |       g. "Postharvest machinery and equipment" means tangible



2151 personal property or other property with a depreciable life of 3  
2152 years or more which is used primarily for postharvest  
2153 activities. A building and its structural components are not  
2154 postharvest industrial machinery and equipment unless the  
2155 building or structural component is so closely related to the  
2156 postharvest machinery and equipment that it houses or supports  
2157 that the building or structural component can be expected to be  
2158 replaced when the postharvest machinery and equipment is  
2159 replaced. Heating and air conditioning systems are not  
2160 postharvest machinery and equipment unless the sole  
2161 justification for their installation is to meet the requirements  
2162 of the postharvest activities process, even though the system  
2163 may provide incidental comfort to employees or serve, to an  
2164 insubstantial degree, nonpostharvest activities.

2165 3. Postharvest machinery and equipment purchased by an  
2166 eligible postharvest activity business which is used at a fixed  
2167 location in this state is exempt from the tax imposed by this  
2168 chapter. All labor charges for the repair of, and parts and  
2169 materials used in the repair of and incorporated into, such  
2170 postharvest machinery and equipment are also exempt. If, at the  
2171 time of purchase, the purchaser furnishes the seller with a  
2172 signed certificate certifying the purchaser's entitlement to  
2173 exemption pursuant to this subparagraph, the seller is not  
2174 required to collect the tax on the sale of such items, and the  
2175 department shall look solely to the purchaser for recovery of



2176 the tax if it determines that the purchaser was not entitled to  
2177 the exemption.

2178 4. A mixer drum affixed to a mixer truck which is used at  
2179 any location in this state to mix, agitate, and transport  
2180 freshly mixed concrete in a plastic state for sale is exempt  
2181 from the tax imposed by this chapter. Parts and labor required  
2182 to affix a mixer drum exempt under this subparagraph to a mixer  
2183 truck are also exempt. If, at the time of purchase, the  
2184 purchaser furnishes the seller with a signed certificate  
2185 certifying the purchaser's entitlement to exemption pursuant to  
2186 this subparagraph, the seller is not required to collect the tax  
2187 on the sale of such items, and the department shall look solely  
2188 to the purchaser for recovery of the tax if it determines that  
2189 the purchaser was not entitled to the exemption. This  
2190 subparagraph is repealed April 30, 2017.

2191 (ooo) Recycling roll off containers.—Recycling roll off  
2192 containers purchased by a business whose primary business  
2193 activity is within the industry classified under NAICS code  
2194 423930 and which are used exclusively for business activities  
2195 within the industry classified under NAICS code 423930 are  
2196 exempt from the tax imposed by this chapter. As used in this  
2197 paragraph, the term "NAICS" means those classifications  
2198 contained in the North American Industry Classification System,  
2199 as published in 2007 by the Office of Management and Budget,  
2200 Executive Office of the President.





2201 Section 37. Subsection (11) of section 212.12, Florida  
 2202 Statutes, is amended to read:

2203 212.12 Dealer's credit for collecting tax; penalties for  
 2204 noncompliance; powers of Department of Revenue in dealing with  
 2205 delinquents; brackets applicable to taxable transactions;  
 2206 records required.—

2207 (11) The department shall make available in an electronic  
 2208 format or otherwise the tax amounts and brackets applicable to  
 2209 all taxable transactions that occur in counties that have a  
 2210 surtax at a rate other than 1 percent which would otherwise have  
 2211 been transactions taxable at the rate of 6 percent. Likewise,  
 2212 the department shall make available in an electronic format or  
 2213 otherwise the tax amounts and brackets applicable to  
 2214 transactions taxable at 4.35 percent pursuant to s.  
 2215 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.  
 2216 212.031(1) and on transactions which would otherwise have been  
 2217 so taxable in counties which have adopted a discretionary sales  
 2218 surtax.

2219 Section 38. Section 212.205, Florida Statutes, is created  
 2220 to read:

2221 212.205 Sales tax distribution reporting.—By March 15 of  
 2222 each year, each person who received a distribution pursuant to  
 2223 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall  
 2224 report to the Office of Economic and Demographic Research the  
 2225 following information:



2226           (1) An itemized accounting of all expenditures of the  
2227 funds distributed in the preceding calendar year, including  
2228 amounts spent on debt service.

2229           (2) A statement indicating what portion of the distributed  
2230 funds have been pledged for debt service.

2231           (3) The original principal amount, and current debt  
2232 service schedule of any bonds or other borrowing for which the  
2233 distributed funds have been pledged for debt service.

2234           Section 39. Subsection (1) of section 213.018, Florida  
2235 Statutes, is amended to read:

2236           213.018 Taxpayer problem resolution program; taxpayer  
2237 assistance orders.—A taxpayer problem resolution program shall  
2238 be available to taxpayers to facilitate the prompt review and  
2239 resolution of taxpayer complaints and problems which have not  
2240 been addressed or remedied through normal administrative  
2241 proceedings or operational procedures and to assure that  
2242 taxpayer rights are safeguarded and protected during tax  
2243 determination and collection processes.

2244           (1) The Chief Inspector General shall appoint a taxpayers'  
2245 rights advocate, and the executive director of the Department of  
2246 Revenue shall designate ~~a taxpayers' rights advocate and~~  
2247 adequate staff to administer the taxpayer problem resolution  
2248 program.

2249           Section 40. Paragraph (a) of subsection (7) of section  
2250 213.053, Florida Statutes, is amended to read:



2251 213.053 Confidentiality and information sharing.—  
 2252 (7) (a) Any information received by the Department of  
 2253 Revenue in connection with the administration of taxes,  
 2254 including, but not limited to, information contained in returns,  
 2255 reports, accounts, or declarations filed by persons subject to  
 2256 tax, shall be made available to the following in performance of  
 2257 their official duties:

- 2258 1. The Auditor General or his or her authorized agent;
- 2259 2. The director of the Office of Program Policy Analysis  
 2260 and Government Accountability or his or her authorized agent;
- 2261 3. The Chief Financial Officer or his or her authorized  
 2262 agent;
- 2263 4. The Director of the Office of Insurance Regulation of  
 2264 the Financial Services Commission or his or her authorized  
 2265 agent;
- 2266 5. A property appraiser or tax collector or their  
 2267 authorized agents pursuant to s. 195.084(1);
- 2268 6. Designated employees of the Department of Education  
 2269 solely for determination of each school district's price level  
 2270 index pursuant to s. 1011.62(2); ~~and~~
- 2271 7. The executive director of the Department of Economic  
 2272 Opportunity or his or her authorized agent;
- 2273 8. The taxpayers' rights advocate or his or her authorized  
 2274 agent pursuant to s. 20.21(3); and
- 2275 9. The coordinator of the Office of Economic and



2276 Demographic Research or his or her authorized agent.

2277 Section 41. Section 218.131, Florida Statutes, is created  
2278 to read:

2279 218.131 Offset for tax loss associated with reductions in  
2280 value of certain residences due to specified hurricanes.—

2281 (1) In the 2019-2020 fiscal year, the Legislature shall  
2282 appropriate moneys to offset the reductions in ad valorem tax  
2283 revenue experienced by Monroe County and by fiscally constrained  
2284 counties, as defined in s. 218.67(1), and all taxing  
2285 jurisdictions within such counties, which occur as a direct  
2286 result of the implementation of s. 197.318. The moneys  
2287 appropriated for this purpose shall be distributed in January  
2288 2020 among the affected taxing jurisdictions based on each  
2289 jurisdiction's reduction in ad valorem tax revenue resulting  
2290 from the implementation of s. 197.318.

2291 (2) On or before November 15, 2019, each affected taxing  
2292 jurisdiction shall apply to the Department of Revenue to  
2293 participate in the distribution of the appropriation and provide  
2294 documentation supporting the taxing jurisdiction's reduction in  
2295 ad valorem tax revenue in the form and manner prescribed by the  
2296 department. The documentation must include a copy of the notice  
2297 required by s. 197.318(4)(b) from the tax collector who reports  
2298 to the affected taxing jurisdiction the reduction in ad valorem  
2299 taxes it will incur as a result of implementation of s. 197.318.  
2300 If Monroe County, a fiscally constrained county, or an eligible



2301 taxing jurisdiction within such county fails to apply for the  
2302 distribution, its share shall revert to the fund from which the  
2303 appropriation was made.

2304 Section 42. Section 218.135, Florida Statutes, is created  
2305 to read:

2306 218.135 Offset for tax loss associated with reductions in  
2307 value of certain citrus fruit packing and processing equipment.—

2308 (1) For the 2018-2019 fiscal year, the Legislature shall  
2309 appropriate moneys to offset the reductions in ad valorem tax  
2310 revenue experienced by fiscally constrained counties, as defined  
2311 in s. 218.67(1), which occur as a direct result of the  
2312 implementation of s. 193.4516. The moneys appropriated for this  
2313 purpose shall be distributed in January 2019 among the fiscally  
2314 constrained counties based on each county's proportion of the  
2315 total reduction in ad valorem tax revenue resulting from the  
2316 implementation s. 193.4516.

2317 (2) On or before November 15, 2018, each fiscally  
2318 constrained county shall apply to the Department of Revenue to  
2319 participate in the distribution of the appropriation and provide  
2320 documentation supporting the county's estimated reduction in ad  
2321 valorem tax revenue in the form and manner prescribed by the  
2322 department. The documentation must include an estimate of the  
2323 reduction in taxable value directly attributable to the  
2324 implementation of s. 193.4516 for all county taxing  
2325 jurisdictions within the county and shall be prepared by the



2326 property appraiser in each fiscally constrained county. The  
2327 documentation shall also include the county millage rates  
2328 applicable in all such jurisdictions for the current year. For  
2329 purposes of this section, each fiscally constrained county's  
2330 reduction in ad valorem tax revenue shall be calculated as 95  
2331 percent of the estimated reduction in taxable value multiplied  
2332 by the applicable millage rate for each county taxing  
2333 jurisdiction in the current year. If a fiscally constrained  
2334 county fails to apply for the distribution, its share shall  
2335 revert to the fund from which the appropriation was made.

2336 Section 43. For the 2018-2019 fiscal year, the sum of  
2337 \$650,000 in nonrecurring funds is appropriated from the General  
2338 Revenue Fund to the Department of Revenue to implement s.  
2339 218.135, Florida Statutes.

2340 Section 44. Paragraph (c) of subsection (1) of section  
2341 220.183, Florida Statutes, is amended to read:

2342 220.183 Community contribution tax credit.—

2343 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
2344 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
2345 SPENDING.—

2346 (c) The total amount of tax credit which may be granted  
2347 for all programs approved under this section, s. 212.08(5)(p),  
2348 and s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year,  
2349 \$13.5 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal  
2350 year, and \$10.5 million in each fiscal year thereafter for



2351 projects that provide housing opportunities for persons with  
2352 special needs as defined in s. 420.0004 and homeownership  
2353 opportunities for low-income households or very-low-income  
2354 households as defined in s. 420.9071 and \$3.5 million each  
2355 fiscal year for all other projects.

2356 Section 45. Paragraph (f) of subsection (2) of section  
2357 220.1845, Florida Statutes, is amended to read:

2358 220.1845 Contaminated site rehabilitation tax credit.—

2359 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2360 (f) The total amount of the tax credits which may be  
2361 granted under this section is \$18.5 million in the 2018-2019  
2362 fiscal year and \$10 million each fiscal year thereafter.

2363 Section 46. Effective January 1, 2019, subsection (9) of  
2364 section 318.14, Florida Statutes, is amended to read:

2365 318.14 Noncriminal traffic infractions; exception;  
2366 procedures.—

2367 (9) Any person who does not hold a commercial driver  
2368 license or commercial learner's permit and who is cited while  
2369 driving a noncommercial motor vehicle for an infraction under  
2370 this section other than a violation of s. 316.183(2), s.  
2371 316.187, or s. 316.189 when the driver exceeds the posted limit  
2372 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or  
2373 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in  
2374 lieu of a court appearance, elect to attend in the location of  
2375 his or her choice within this state a basic driver improvement



2376 course approved by the Department of Highway Safety and Motor  
2377 Vehicles. In such a case, adjudication must be withheld, any  
2378 civil penalty that is imposed by s. 318.18(3) must be reduced by  
2379 9 percent, and points, as provided by s. 322.27, may not be  
2380 assessed. However, a person may not make an election under this  
2381 subsection if the person has made an election under this  
2382 subsection in the preceding 12 months. A person may not make  
2383 more than five elections within his or her lifetime under this  
2384 subsection. The requirement for community service under s.  
2385 318.18(8) is not waived by a plea of nolo contendere or by the  
2386 withholding of adjudication of guilt by a court. If a person  
2387 makes an election to attend a basic driver improvement course  
2388 under this subsection, 9 ~~18~~ percent of the civil penalty imposed  
2389 under s. 318.18(3) shall be deposited in the State Courts  
2390 Revenue Trust Fund; however, that portion is not revenue for  
2391 purposes of s. 28.36 and may not be used in establishing the  
2392 budget of the clerk of the court under that section or s. 28.35.

2393 Section 47. Effective January 1, 2019, paragraph (b) of  
2394 subsection (1) of section 318.15, Florida Statutes, is amended  
2395 to read:

2396 318.15 Failure to comply with civil penalty or to appear;  
2397 penalty.—

2398 (1)

2399 (b) However, a person who elects to attend driver  
2400 improvement school and has paid the civil penalty as provided in





2401 s. 318.14(9), but who subsequently fails to attend the driver  
2402 improvement school within the time specified by the court is  
2403 ~~shall be~~ deemed to have admitted the infraction and shall be  
2404 adjudicated guilty. If the person received a 9-percent ~~In such a~~  
2405 ~~case in which there was an 18-percent~~ reduction pursuant to s.  
2406 318.14(9) ~~as it existed before February 1, 2009,~~ the person must  
2407 pay the clerk of the court that amount and a processing fee of  
2408 up to \$18, after which ~~no~~ additional penalties, court costs, or  
2409 surcharges may not ~~shall~~ be imposed for the violation. In all  
2410 other such cases, the person must pay the clerk a processing fee  
2411 of up to \$18, after which ~~no~~ additional penalties, court costs,  
2412 or surcharges may not ~~shall~~ be imposed for the violation. The  
2413 clerk of the court shall notify the department of the person's  
2414 failure to attend driver improvement school and points shall be  
2415 assessed pursuant to s. 322.27.

2416 Section 48. Paragraphs (m) and (n) of subsection (4) of  
2417 section 320.08, Florida Statutes, are amended to read:

2418 320.08 License taxes.—Except as otherwise provided herein,  
2419 there are hereby levied and imposed annual license taxes for the  
2420 operation of motor vehicles, mopeds, motorized bicycles as  
2421 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,  
2422 and mobile homes as defined in s. 320.01, which shall be paid to  
2423 and collected by the department or its agent upon the  
2424 registration or renewal of registration of the following:

2425 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS



2426 VEHICLE WEIGHT.—

2427 (m) Notwithstanding the declared gross vehicle weight, a  
 2428 truck tractor used within the state or within a 150-mile radius  
 2429 of its home address is eligible for a license plate for a fee of  
 2430 \$324 flat if:

2431 1. The truck tractor is used exclusively for hauling  
 2432 forestry products; or

2433 2. The truck tractor is used primarily for the hauling of  
 2434 forestry products, and is also used for the hauling of  
 2435 associated forestry harvesting equipment used by the owner of  
 2436 the truck tractor.

2437  
 2438 Of the fee imposed by this paragraph, \$84 shall be deposited  
 2439 into the General Revenue Fund.

2440 (n) A truck tractor or heavy truck, not operated as a for-  
 2441 hire vehicle and<sup>7</sup> which is engaged exclusively in transporting  
 2442 raw, unprocessed, and nonmanufactured agricultural or  
 2443 horticultural products within the state or within a 150-mile  
 2444 radius of its home address<sup>7</sup> is eligible for a restricted license  
 2445 plate for a fee of:

2446 1. If such vehicle's declared gross vehicle weight is less  
 2447 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be  
 2448 deposited into the General Revenue Fund.

2449 2. If such vehicle's declared gross vehicle weight is  
 2450 44,000 pounds or more and such vehicle only transports from the



2451 point of production to the point of primary manufacture; to the  
2452 point of assembling the same; or to a shipping point of a rail,  
2453 water, or motor transportation company, \$324 flat, of which \$84  
2454 shall be deposited into the General Revenue Fund.

2455  
2456 Such not-for-hire truck tractors and heavy trucks used  
2457 exclusively in transporting raw, unprocessed, and  
2458 nonmanufactured agricultural or horticultural products may be  
2459 incidentally used to haul farm implements and fertilizers  
2460 delivered direct to the growers. The department may require any  
2461 documentation deemed necessary to determine eligibility before  
2462 ~~prior to~~ issuance of this license plate. For the purpose of this  
2463 paragraph, "not-for-hire" means the owner of the motor vehicle  
2464 must also be the owner of the raw, unprocessed, and  
2465 nonmanufactured agricultural or horticultural product, or the  
2466 user of the farm implements and fertilizer being delivered.

2467 Section 49. Subsection (4) of section 376.30781, Florida  
2468 Statutes, is amended to read:

2469 376.30781 Tax credits for rehabilitation of drycleaning-  
2470 solvent-contaminated sites and brownfield sites in designated  
2471 brownfield areas; application process; rulemaking authority;  
2472 revocation authority.—

2473 (4) The Department of Environmental Protection is  
2474 responsible for allocating the tax credits provided for in s.  
2475 220.1845, which may not exceed a total of \$18.5 million in tax



2476 credits in fiscal year 2018-2019 and \$10 million in tax credits  
2477 each fiscal year thereafter.

2478 Section 50. Chapter 451, Florida Statutes, consisting of  
2479 sections 451.01 and 451.02, Florida Statutes, is created to  
2480 read:

2481 CHAPTER 451

2482 MARKETPLACE CONTRACTORS

2483 451.01. Definitions.—For purposes of this chapter, the  
2484 term:

2485 (1) "Household services" means:

2486 (a) Furniture assembly;

2487 (b) Interior painting;

2488 (c) Television mounting;

2489 (d) Local moving help, such as packing, lifting, loading,  
2490 and rearranging household items, but excluding transporting  
2491 items;

2492 (e) Hanging pictures, mirrors, curtains, blinds, and  
2493 shelves;

2494 (f) Home cleaning;

2495 (g) Installation of in-home technology that does not  
2496 require a hardwired electrical connection; or

2497 (h) Installing or replacing door hardware.

2498  
2499 Household services do not include services that require  
2500 licensure under chapter 489.



2501 (2) "Marketplace contractor" means any individual who:

2502 (a) Enters into an agreement with a marketplace platform  
2503 to use the platform's technology application to connect with  
2504 third-party individuals or entities seeking temporary household  
2505 services.

2506 (b) In return for compensation, offers or provides  
2507 temporary household services to third-party individuals or  
2508 entities through the marketplace platform's technology  
2509 application.

2510 (3) "Marketplace platform" or "platform" means an entity  
2511 operating in this state which:

2512 (a) Offers an online-enabled technology application  
2513 service, website, or system that enables marketplace contractors  
2514 to provide services to third-party individuals or entities  
2515 seeking such temporary household services.

2516 (b) Accepts service requests from the public only through  
2517 its online-enabled technology application service, website, or  
2518 system.

2519 451.02 Marketplace contractors.—

2520 (1) A marketplace contractor must be treated as an  
2521 independent contractor, and not as an employee, of the  
2522 marketplace platform for all purposes under state and local  
2523 laws, regulations, and ordinances, including, but not limited  
2524 to, chapters 440 and 443, if all of the following conditions are  
2525 met:



2526        (a) The marketplace platform does not unilaterally  
2527 prescribe specific hours during which the marketplace contractor  
2528 must be available to accept service requests submitted through  
2529 the platform from third-party individuals or entities.

2530        (b) The marketplace platform does not prohibit the  
2531 marketplace contractor from using the technology application  
2532 offered by other marketplace platforms.

2533        (c) The marketplace platform does not restrict the  
2534 contractor from engaging in any other occupation or business.

2535        (d) The marketplace platform and marketplace contractor  
2536 agree in writing that the marketplace contractor is an  
2537 independent contractor with respect to the marketplace platform.

2538        (e) The marketplace contractor bears all or substantially  
2539 all of the marketplace contractor's expenses incurred by the  
2540 marketplace contractor in performing the services.

2541        (f) The marketplace contractor is responsible for paying  
2542 taxes on the marketplace contractor's income.

2543        (2) Subsection (1) applies to services performed by a  
2544 marketplace contractor before July 1, 2018, if the conditions  
2545 set forth in subsection (1) were satisfied when the services  
2546 were performed.

2547        (3) Compliance with subsection (1) is not mandatory to  
2548 establish the existence of an independent contractor  
2549 relationship. The exclusion of any person or service from this  
2550 section does not create any presumption and is not admissible to



2551 deny the existence of an independent contractor relationship.

2552 (4) Third-party individuals or entities seeking services  
 2553 through the marketplace platform and marketplace contractors  
 2554 must comply with chapter 440 in the same manner as if they had  
 2555 not connected through the marketplace platform.

2556 (5) This section does not apply to:

2557 (a) Services performed in the employ of the state, a  
 2558 political subdivision of the state, an Indian tribe, an  
 2559 instrumentality of a state, or any political subdivision of a  
 2560 state or an Indian tribe which is wholly owned by one or more  
 2561 states, political subdivisions, or Indian tribes, respectively,  
 2562 provided that such service is excluded from employment as  
 2563 defined in s. 3306 of the Federal Unemployment Tax Act.

2564 (b) Services performed in the employ of a religious,  
 2565 charitable, educational, or other organization which is excluded  
 2566 from employment as defined in ss. 3301-3311 of the Federal  
 2567 Unemployment Tax Act, solely by reason of s. 3306(c)(8) of the  
 2568 act.

2569 Section 51. Paragraph (c) of subsection (1) of section  
 2570 624.5105, Florida Statutes, is amended to read:

2571 624.5105 Community contribution tax credit; authorization;  
 2572 limitations; eligibility and application requirements;  
 2573 administration; definitions; expiration.—

2574 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2575 (c) The total amount of tax credit which may be granted



2576 for all programs approved under this section and ss.  
 2577 212.08(5) (p) and 220.183 is \$12.5 million in the 2018-2019  
 2578 fiscal year, \$13.5 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~  
 2579 ~~2018~~ fiscal year, and \$10.5 million in each fiscal year  
 2580 thereafter for projects that provide housing opportunities for  
 2581 persons with special needs as defined in s. 420.0004 or  
 2582 homeownership opportunities for low-income or very-low-income  
 2583 households as defined in s. 420.9071 and \$3.5 million each  
 2584 fiscal year for all other projects.

2585 Section 52. Effective January 1, 2019, subsection (3) of  
 2586 section 741.01, Florida Statutes, is amended to read:

2587 741.01 County court judge or clerk of the circuit court to  
 2588 issue marriage license; fee.—

2589 (3) An additional fee of \$25 shall be paid to the clerk  
 2590 upon receipt of the application for issuance of a marriage  
 2591 license. Each month, ~~The moneys collected shall be remitted by~~  
 2592 the clerk shall remit \$12.50 of the fee to the Department of  
 2593 Revenue, ~~monthly,~~ for deposit in the General Revenue Fund and  
 2594 \$12.50 of the fee to the Department of Revenue for deposit into  
 2595 the State Courts Revenue Trust Fund.

2596 Section 53. Subsection (5) of section 1011.71, Florida  
 2597 Statutes, is amended to read:

2598 1011.71 District school tax.—

2599 (5) ~~Effective July 1, 2008,~~ A school district may expend,  
 2600 subject to ~~the provisions of~~ s. 200.065, up to \$150 ~~\$100~~ per





2601 unweighted full-time equivalent student from the revenue  
 2602 generated by the millage levy authorized by subsection (2) to  
 2603 fund, in addition to expenditures authorized in paragraphs  
 2604 (2) (a)-(j), expenses for the following:

2605 (a) The purchase, lease-purchase, or lease of driver's  
 2606 education vehicles; motor vehicles used for the maintenance or  
 2607 operation of plants and equipment; security vehicles; or  
 2608 vehicles used in storing or distributing materials and  
 2609 equipment.

2610 (b) Payment of the cost of premiums, as defined in s.  
 2611 627.403, for property and casualty insurance necessary to insure  
 2612 school district educational and ancillary plants. As used in  
 2613 this paragraph, casualty insurance has the same meaning as in s.  
 2614 624.605(1) (d), (f), (g), (h), and (m). Operating revenues that  
 2615 are made available through the payment of property and casualty  
 2616 insurance premiums from revenues generated under this subsection  
 2617 may be expended only for nonrecurring operational expenditures  
 2618 of the school district.

2619 Section 54. Clothing and school supplies; sales tax  
 2620 holiday.-

2621 (1) The tax levied under chapter 212, Florida Statutes,  
 2622 may not be collected during the period from August 3, 2018,  
 2623 through August 5, 2018, on the retail sale of:

2624 (a) Clothing, wallets, or bags, including handbags,  
 2625 backpacks, fanny packs, and diaper bags, but excluding



2626 briefcases, suitcases, and other garment bags, having a sales  
2627 price of \$60 or less per item. As used in this paragraph, the  
2628 term "clothing" means:

2629 1. Any article of wearing apparel intended to be worn on  
2630 or about the human body, excluding watches, watchbands, jewelry,  
2631 umbrellas, and handkerchiefs; and

2632 2. All footwear, excluding skis, swim fins, roller blades,  
2633 and skates.

2634 (b) School supplies having a sales price of \$15 or less  
2635 per item. As used in this paragraph, the term "school supplies"  
2636 means pens, pencils, erasers, crayons, notebooks, notebook  
2637 filler paper, legal pads, binders, lunch boxes, construction  
2638 paper, markers, folders, poster board, composition books, poster  
2639 paper, scissors, cellophane tape, glue or paste, rulers,  
2640 computer disks, protractors, compasses, and calculators.

2641 (2) The tax exemptions provided in this section do not  
2642 apply to sales within a theme park or entertainment complex as  
2643 defined in s. 509.013(9), Florida Statutes, within a public  
2644 lodging establishment as defined in s. 509.013(4), Florida  
2645 Statutes, or within an airport as defined in s. 330.27(2),  
2646 Florida Statutes.

2647 (3) The tax exemptions provided in this section may apply  
2648 at the option of a dealer if less than 5 percent of the dealer's  
2649 gross sales of tangible personal property in the prior calendar  
2650 year are comprised of items that would be exempt under this



2651 section. If a qualifying dealer chooses not to participate in  
2652 the tax holiday, by August 1, 2018, the dealer must notify the  
2653 Department of Revenue in writing of its election to collect  
2654 sales tax during the holiday and must post a copy of that notice  
2655 in a conspicuous location at its place of business.

2656 (4) The Department of Revenue may, and all conditions are  
2657 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2658 Florida Statutes, to administer this section.

2659 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in  
2660 nonrecurring funds is appropriated from the General Revenue Fund  
2661 to the Department of Revenue for the purpose of implementing  
2662 this section. Funds remaining unexpended or unencumbered from  
2663 this appropriation as of June 30, 2018, shall revert and be  
2664 reappropriated for the same purpose in the 2018-2019 fiscal  
2665 year.

2666 (6) This section shall take effect upon this act becoming  
2667 a law.

2668 Section 55. Disaster preparedness supplies; sales tax  
2669 holiday.—

2670 (1) The tax levied under chapter 212, Florida Statutes,  
2671 may not be collected during the period from June 1, 2018,  
2672 through June 7, 2018, on the retail sale of:

2673 (a) A portable self-powered light source selling for \$20  
2674 or less.

2675 (b) A portable self-powered radio, two-way radio, or



2676 | weather-band radio selling for \$50 or less.

2677 |       (c) A tarpaulin or other flexible waterproof sheeting  
2678 | selling for \$50 or less.

2679 |       (d) An item normally sold as, or generally advertised as,  
2680 | a ground anchor system or tie-down kit and selling for \$50 or  
2681 | less.

2682 |       (e) A gas or diesel fuel tank selling for \$25 or less.

2683 |       (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-  
2684 | volt, or 9-volt batteries, excluding automobile and boat  
2685 | batteries, selling for \$30 or less.

2686 |       (g) A nonelectric food storage cooler selling for \$30 or  
2687 | less.

2688 |       (h) A portable generator used to provide light or  
2689 | communications or preserve food in the event of a power outage  
2690 | and selling for \$750 or less.

2691 |       (i) Reusable ice selling for \$10 or less.

2692 |       (2) The Department of Revenue may, and all conditions are  
2693 | deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2694 | Florida Statutes, to administer this section.

2695 |       (3) The tax exemptions provided in this section do not  
2696 | apply to sales within a theme park or entertainment complex as  
2697 | defined in s. 509.013(9), Florida Statutes, within a public  
2698 | lodging establishment as defined in s. 509.013(4), Florida  
2699 | Statutes, or within an airport as defined in s. 330.27(2),  
2700 | Florida Statutes.



2701           (4) For the 2017-2018 fiscal year, the sum of \$70,072 in  
2702 nonrecurring funds is appropriated from the General Revenue Fund  
2703 to the Department of Revenue for the purpose of implementing  
2704 this section.

2705           (5) This section shall take effect upon this act becoming  
2706 a law.

2707           Section 56. Equipment used to generate emergency electric  
2708 energy.-

2709           (1) The purchase of any equipment to generate emergency  
2710 electric energy at a nursing home facility as defined in s.  
2711 400.021(12), Florida Statutes, or an assisted living facility as  
2712 defined in s. 429.02(5), Florida Statutes, is exempt from the  
2713 tax imposed under chapter 212, Florida Statutes, during the  
2714 period from July 1, 2017, through December 31, 2018. The  
2715 electric energy that is generated must be used at the home or  
2716 facility and meet the energy needs for emergency generation for  
2717 that size and class of facility.

2718           (2) The purchaser of the equipment must provide the dealer  
2719 with an affidavit certifying that the equipment will only be  
2720 used as provided in subsection (1).

2721           (3) The exemption provided in subsection (1) is limited to  
2722 a maximum of \$15,000 in tax for the purchase of equipment for  
2723 any single facility.

2724           (4) (a) The exemption under this section may be applied at  
2725 the time of purchase or is available through a refund from the



2726 Department of Revenue of previously paid taxes. For purchases  
2727 made before the effective date of this section, an application  
2728 for refund must be submitted to the department within 6 months  
2729 after the effective date of this section. For purchases made on  
2730 or after the effective date of this section, if the exemption  
2731 was not applied to the purchase, an application for refund must  
2732 be submitted to the department within 6 months after the date of  
2733 purchase.

2734 (b) The purchaser of the emergency electric equipment  
2735 applying for a refund under this subsection must provide the  
2736 department with an affidavit certifying that the equipment will  
2737 only be used as provided in subsection (1).

2738 (5) A person furnishing a false affidavit to the dealer  
2739 pursuant to subsection (2) or the Department of Revenue pursuant  
2740 to subsection (4) is subject to the penalty set forth in s.  
2741 212.085, Florida Statutes, and as otherwise authorized by law.

2742 (6) The Department of Revenue may, and all conditions are  
2743 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2744 Florida Statutes, to administer this section.

2745 (7) Notwithstanding any other law, emergency rules adopted  
2746 pursuant to subsection (6) are effective for 6 months after  
2747 adoption and may be renewed during the pendency of procedures to  
2748 adopt permanent rules addressing the subject of the emergency  
2749 rules.

2750 (8) This section is considered a revenue law for the



2751 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2752 72.011, Florida Statutes, applies to this section.

2753 (9) This section shall take effect upon becoming a law and  
2754 operates retroactively to July 1, 2017.

2755 Section 57. Fencing materials used in agriculture.—

2756 (1) The purchase of fencing materials used in the repair  
2757 of farm fences on land classified as agricultural under s.  
2758 193.461, Florida Statutes, is exempt from the tax imposed under  
2759 chapter 212, Florida Statutes, during the period from September  
2760 10, 2017, through May 31, 2018, if the fencing materials will be  
2761 or were used to repair damage to fences that occurred as a  
2762 direct result of the impact of Hurricane Irma. The exemption  
2763 provided by this section is available only through a refund from  
2764 the Department of Revenue of previously paid taxes.

2765 (2) To receive a refund pursuant to this section, the  
2766 owner of the fencing materials or the real property into which  
2767 the fencing materials were incorporated must apply to the  
2768 Department of Revenue by December 31, 2018. The refund  
2769 application must include the following information:

2770 (a) The name and address of the person claiming the  
2771 refund.

2772 (b) The address and assessment roll parcel number of the  
2773 agricultural land in which the fencing materials was or will be  
2774 used.

2775 (c) The sales invoice or other proof of purchase of the



2776 fencing materials, showing the amount of sales tax paid, the  
2777 date of purchase, and the name and address of the dealer from  
2778 whom the materials were purchased.

2779 (d) An affidavit executed by the owner of the fencing  
2780 materials or the real property into which the fencing materials  
2781 were or will be incorporated, including a statement that the  
2782 fencing materials were or will be used to repair fencing damaged  
2783 as a direct result of the impact of Hurricane Irma.

2784 (3) A person furnishing a false affidavit to the  
2785 Department of Revenue pursuant to subsection (2) is subject to  
2786 the penalty set forth in s. 212.085, Florida Statutes, and as  
2787 otherwise authorized by law.

2788 (4) The Department of Revenue may, and all conditions are  
2789 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2790 Florida Statutes, to administer this section.

2791 (5) Notwithstanding any other law, emergency rules adopted  
2792 pursuant to subsection (4) are effective for 6 months after  
2793 adoption and may be renewed during the pendency of procedures to  
2794 adopt permanent rules addressing the subject of the emergency  
2795 rules.

2796 (6) This section is considered a revenue law for the  
2797 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2798 72.011, Florida Statutes, applies to this section.

2799 (7) This section shall take effect upon becoming a law and  
2800 operates retroactively to September 10, 2017.





2801           Section 58. Building materials used in the repair of  
2802 nonresidential farm buildings damaged by Hurricane Irma.—  
2803           (1) Building materials used to repair a nonresidential  
2804 farm building damaged as a direct result of the impact of  
2805 Hurricane Irma and purchased during the period from September  
2806 10, 2017, through May 31, 2018, are exempt from the tax imposed  
2807 under chapter 212, Florida Statutes. The exemption provided by  
2808 this section is available only through a refund of previously  
2809 paid taxes.  
2810           (2) For purposes of the exemption provided in this  
2811 section, the term:  
2812           (a) "Building materials" means tangible personal property  
2813 that becomes a component part of a nonresidential farm building.  
2814           (b) "Nonresidential farm building" has the same meaning as  
2815 in s. 604.50, Florida Statutes.  
2816           (3) To receive a refund pursuant to this section, the  
2817 owner of the building materials or of the real property into  
2818 which the building materials will be or were incorporated must  
2819 apply to the Department of Revenue by December 31, 2018. The  
2820 refund application must include the following information:  
2821           (a) The name and address of the person claiming the  
2822 refund.  
2823           (b) The address and assessment roll parcel number of the  
2824 real property where the building materials were or will be used.  
2825           (c) The sales invoice or other proof of purchase of the



2826 building materials, showing the amount of sales tax paid, the  
2827 date of purchase, and the name and address of the dealer from  
2828 whom the materials were purchased.

2829 (d) An affidavit executed by the owner of the building  
2830 materials or the real property into which the building materials  
2831 will be or were incorporated, including a statement that the  
2832 building materials were or will be used to repair the  
2833 nonresidential farm building damaged as a direct result of the  
2834 impact of Hurricane Irma.

2835 (4) A person furnishing a false affidavit to the  
2836 Department of Revenue pursuant to subsection (3) is subject to  
2837 the penalty set forth in s. 212.085, Florida Statutes, and as  
2838 otherwise provided by law.

2839 (5) The Department of Revenue may, and all conditions are  
2840 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2841 Florida Statutes, to administer this section.

2842 (6) Notwithstanding any other law, emergency rules adopted  
2843 pursuant to subsection (5) are effective for 6 months after  
2844 adoption and may be renewed during the pendency of procedures to  
2845 adopt permanent rules addressing the subject of the emergency  
2846 rules.

2847 (7) This section is considered a revenue law for the  
2848 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2849 72.011, Florida Statutes, applies to this section.

2850 (8) This section shall take effect upon becoming a law and



2851 operates retroactively to September 10, 2017.

2852 Section 59. Refund of fuel taxes used for agricultural  
2853 shipment after Hurricane Irma.—

2854 (1) Fuel purchased and used in this state during the  
2855 period from September 10, 2017, through June 30, 2018, which is  
2856 or was used in any motor vehicle driven or operated upon the  
2857 public highways of this state for agricultural shipment is  
2858 exempt from all state and county taxes authorized or imposed  
2859 under parts I and II of chapter 206, Florida Statutes, excluding  
2860 the taxes imposed under s. 206.41(1)(a) and (h), Florida  
2861 Statutes. The exemption provided by this section is available to  
2862 the fuel purchaser in an amount equal to the fuel tax imposed on  
2863 fuel that was purchased for agricultural shipment during the  
2864 period from September 10, 2017, through June 30, 2018. The  
2865 exemption provided by this section is only available through a  
2866 refund from the Department of Revenue.

2867 (2) For purposes of the exemption provided in this  
2868 section, the term:

2869 (a) "Agricultural processing or storage facility" means  
2870 property used or useful in separating, cleaning, processing,  
2871 converting, packaging, handling, storing, and other activities  
2872 necessary to prepare crops, livestock, related products, and  
2873 other products of agriculture, and includes nonfarm facilities  
2874 that produce agricultural products in whole or in part through  
2875 natural processes, animal husbandry, and apiaries.



2876        (b) "Agricultural product" means the natural products of a  
2877 farm, nursery, forest, grove, orchard, vineyard, garden, or  
2878 apiary, including livestock as defined in s. 585.01(13), Florida  
2879 Statutes.

2880        (c) "Agricultural shipment" means the transport of any  
2881 agricultural product from a farm, nursery, forest, grove,  
2882 orchard, vineyard, garden, or apiary to an agricultural  
2883 processing or storage facility.

2884        (d) "Fuel" means motor fuel or diesel fuel, as those terms  
2885 are defined in ss. 206.01 and 206.86, Florida Statutes,  
2886 respectively.

2887        (e) "Fuel tax" means all state and county taxes authorized  
2888 or imposed on fuel under chapter 206, Florida Statutes.

2889        (f) "Motor vehicle" and "public highways" have the same  
2890 meanings as in s. 206.01, Florida Statutes.

2891        (3) To receive a refund pursuant to this section, the fuel  
2892 purchaser must apply to the Department of Revenue by December  
2893 31, 2018. The refund application must include the following  
2894 information:

2895        (a) The name and address of the person claiming the  
2896 refund.

2897        (b) The names and addresses of up to three owners of  
2898 farms, nurseries, forests, groves, orchards, vineyards, gardens,  
2899 or apiaries whose agricultural products were shipped by the  
2900 person seeking the refund pursuant to this section.



2901        (c) The sales invoice or other proof of purchase of the  
2902 fuel, showing the number of gallons of fuel purchased, the type  
2903 of fuel purchased, the date of purchase, and the name and place  
2904 of business of the dealer from whom the fuel was purchased.

2905        (d) The license number or other identification number of  
2906 the motor vehicle that used the exempt fuel.

2907        (e) An affidavit executed by the person seeking the refund  
2908 pursuant to this section, including a statement that he or she  
2909 purchased and used the fuel for which the refund is being  
2910 claimed during the period from September 10, 2017, through June  
2911 30, 2018, for an agricultural shipment.

2912        (4) A person furnishing a false affidavit to the  
2913 Department of Revenue pursuant to subsection (3) is subject to  
2914 the penalty set forth in s. 206.11, Florida Statutes, and as  
2915 otherwise provided by law.

2916        (5) The tax imposed under s. 212.0501, Florida Statutes,  
2917 does not apply to fuel that is exempt under this section and for  
2918 which a fuel purchaser received a refund under this section.

2919        (6) The Department of Revenue may, and all conditions are  
2920 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
2921 Florida Statutes, to administer this section.

2922        (7) Notwithstanding any other law, emergency rules adopted  
2923 pursuant to subsection (6) are effective for 6 months after  
2924 adoption and may be renewed during the pendency of procedures to  
2925 adopt permanent rules addressing the subject of the emergency



2926 rules.

2927 (8) This section is considered a revenue law for the  
2928 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.  
2929 72.011, Florida Statutes, applies to this section.

2930 (9) This section shall take effect upon becoming a law and  
2931 operate retroactively to September 10, 2017.

2932 Section 60. The amendments made by this act to ss.  
2933 197.3631, 197.572, and 197.573, Florida Statutes, and the  
2934 creation by this act of s. 193.0237, Florida Statutes, first  
2935 apply to taxes and special assessments levied in 2018.

2936 Section 61. For the 2018-2019 fiscal year, the sum of  
2937 \$91,319 in nonrecurring funds is appropriated from the General  
2938 Revenue Fund to the Department of Revenue to implement the  
2939 provisions of this act.

2940 Section 62. The Division of Law Revision and Information  
2941 is directed to replace the phrase "the effective date of this  
2942 act" wherever it occurs in this act, except in ss. 163.01 and  
2943 197.572, Florida Statutes, with the date this act becomes a law.

2944 Section 63. Except as otherwise expressly provided in this  
2945 act and except for this section, which shall take effect upon  
2946 this act becoming a law, this act shall take effect July 1,  
2947 2018.