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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/18/2019	.	
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The Committee on Appropriations (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (g) is added to subsection (2) of
section 195.096, Florida Statutes, to read:

195.096 Review of assessment rolls.—

(2) The department shall conduct, no less frequently than
once every 2 years, an in-depth review of the assessment rolls
of each county. The department need not individually study every



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11 use-class of property set forth in s. 195.073, but shall at a
12 minimum study the level of assessment in relation to just value
13 of each classification specified in subsection (3). Such in-
14 depth review may include proceedings of the value adjustment
15 board and the audit or review of procedures used by the counties
16 to appraise property.

17 (g) Notwithstanding any other provision of this chapter, in
18 1 or more assessment years following a natural disaster in
19 counties for which a state of emergency was declared by
20 executive order or proclamation of the Governor pursuant to
21 chapter 252, if the department determines that the natural
22 disaster creates difficulties in the department's statistical
23 and analytical reviews of the assessment rolls in affected
24 counties, the department shall take all practicable steps to
25 maximize the representativeness and reliability of its
26 statistical and analytical reviews and may use the best
27 information available to estimate the levels of assessment. This
28 paragraph first applies to the 2019 assessment rolls and applies
29 retroactively to January 1, 2019.

30 Section 2. Disaster preparedness supplies; sales tax
31 holiday.-

32 (1) The tax levied under chapter 212, Florida Statutes, may
33 not be collected during the period from 12:01 a.m. on May 31,
34 2019, through 11:59 p.m. on June 6, 2019, on the retail sale of:

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

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

39 (c) A tarpaulin or other flexible waterproof sheeting



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40 selling for \$50 or less.

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

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

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

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

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

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

53 (2) The tax exemptions provided in this section do not
54 apply to sales within a theme park or entertainment complex as
55 defined in s. 509.013(9), Florida Statutes, within a public
56 lodging establishment as defined in s. 509.013(4), Florida
57 Statutes, or within an airport as defined in s. 330.27(2),
58 Florida Statutes.

59 (3) This section shall take effect upon this act becoming a
60 law.

61 Section 3. Clothing, school supplies, and personal
62 computers and personal computer-related accessories sales tax
63 holiday.—

64 (1) The tax levied under chapter 212, Florida Statutes, may
65 not be collected during the period from 12:01 a.m. on August 2,
66 2019, through 11:59 p.m. on August 4, 2019, on the retail sale
67 of:

68 (a) Clothing, wallets, or bags, including handbags,



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69 backpacks, fanny packs, and diaper bags, but excluding
70 briefcases, suitcases, and other garment bags, having a sales
71 price of \$60 or less per item. As used in this paragraph, the
72 term "clothing" means:

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

76 2. All footwear, excluding skis, swim fins, roller blades,
77 and skates.

78 (b) School supplies having a sales price of \$15 or less per
79 item. As used in this paragraph, the term "school supplies"
80 means pens, pencils, erasers, crayons, notebooks, notebook
81 filler paper, legal pads, binders, lunch boxes, construction
82 paper, markers, folders, poster board, composition books, poster
83 paper, scissors, cellophane tape, glue or paste, rulers,
84 computer disks, flash drives, staplers and staples used to
85 secure paper products, protractors, compasses, and calculators.

86 (2) The tax levied under chapter 212, Florida Statutes, may
87 not be collected during the period from 12:01 a.m. on August 2,
88 2019, through 11:59 p.m. on August 4, 2019, on the first \$1,000
89 of the sales price of personal computers or personal computer-
90 related accessories purchased for noncommercial home or personal
91 use. For purposes of this subsection, the term:

92 (a) "Personal computers" includes electronic book readers,
93 laptops, desktops, handhelds, tablets, or tower computers. The
94 term does not include cellular telephones, video game consoles,
95 digital media receivers, or devices that are not primarily
96 designed to process data.

97 (b) "Personal computer-related accessories" includes



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98 keyboards, mice, personal digital assistants, monitors, other
99 peripheral devices, modems, routers, and non-recreational
100 software, regardless of whether the accessories are used in
101 association with a personal computer base unit. The term does
102 not include furniture or systems, devices, software, or
103 peripherals that are designed or intended primarily for
104 recreational use. The term "monitor" does not include any device
105 that includes a television tuner.

106 (3) The tax exemptions provided in this section do not
107 apply to sales within a theme park or entertainment complex as
108 defined in s. 509.013(9), Florida Statutes, within a public
109 lodging establishment as defined in s. 509.013(4), Florida
110 Statutes, or within an airport as defined in s. 330.27(2),
111 Florida Statutes.

112 (4) The tax exemptions provided in this section may apply
113 at the option of a dealer if less than 5 percent of the dealer's
114 gross sales of tangible personal property in the prior calendar
115 year is comprised of items that would be exempt under this
116 section. If a qualifying dealer chooses not to participate in
117 the tax holiday, by August 1, 2019, the dealer must notify the
118 Department of Revenue in writing of its election to collect
119 sales tax during the holiday and must post a copy of that notice
120 in a conspicuous location at its place of business.

121 (5) For the 2018-2019 fiscal year, the sum of \$237,000 in
122 nonrecurring funds is appropriated from the General Revenue Fund
123 to the Department of Revenue for the purpose of implementing
124 this section. Funds remaining unexpended or unencumbered from
125 this appropriation as of June 30, 2019, shall revert and be
126 reappropriated for the same purpose in the 2019-2020 fiscal



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127 year.

128 (6) This section shall take effect upon this act becoming a
129 law.

130 Section 4. Subsection (1) of section 218.131, Florida
131 Statutes, is amended to read:

132 218.131 Offset for tax loss associated with reductions in
133 value of certain residences due to specified hurricanes.-

134 (1) In the 2019-2020 fiscal year, the Legislature shall
135 appropriate moneys to offset the reductions in ad valorem tax
136 revenue experienced by Monroe County and by fiscally constrained
137 counties, as defined in s. 218.67(1), and all taxing
138 jurisdictions within such counties, which occur as a direct
139 result of the implementation of s. 197.318. The moneys
140 appropriated for this purpose shall be distributed in June
141 January 2020 among the affected taxing jurisdictions based on
142 each jurisdiction's reduction in ad valorem tax revenue
143 resulting from the implementation of s. 197.318.

144 Section 5. The Department of Revenue may, and all
145 conditions are deemed met to, adopt emergency rules pursuant to
146 s. 120.54(4), Florida Statutes, to administer sections 2 and 3
147 of this act. This section shall take effect upon this act
148 becoming a law.

149 Section 6. Except as otherwise expressly provided in this
150 act and except for this section, which shall take effect upon
151 this act becoming a law, this act shall take effect July 1,
152 2019.

153
154 ===== T I T L E A M E N D M E N T =====

155 And the title is amended as follows:



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156 Delete everything before the enacting clause
157 and insert:

158 A bill to be entitled
159 An act relating to taxation; amending s. 195.096,
160 F.S.; specifying a requirement for the Department of
161 Revenue in reviewing assessment rolls in certain
162 counties in assessment years following a natural
163 disaster; authorizing the department to use the best
164 information available to estimate levels of
165 assessment; providing retroactive applicability;
166 providing sales tax exemptions for specified disaster
167 preparedness supplies during a certain timeframe;
168 specifying locations where the exemptions do not
169 apply; providing sales tax exemptions for certain
170 clothing, wallets, bags, school supplies, personal
171 computers, and personal computer-related accessories
172 during a certain timeframe; defining terms; specifying
173 locations where the exemptions do not apply;
174 authorizing certain dealers to opt out of
175 participating in the exemptions, subject to certain
176 conditions; providing an appropriation; amending s.
177 218.131, F.S.; revising the date on which certain
178 appropriated moneys for certain counties are to be
179 distributed; authorizing the department to adopt
180 emergency rules for certain sales tax exemptions;
181 providing effective dates.