

By Senator Stewart

13-01887-21

20211730\_\_

1                   A bill to be entitled  
2       An act relating to land conservation; amending s.  
3       196.26, F.S.; revising requirements for the use of  
4       land for conservation purposes to be exempt from ad  
5       valorem taxation; amending s. 704.06, F.S.;  
6       authorizing conservation easement agreements to  
7       include provisions that allow recreational activities;  
8       deleting a provision requiring that activities  
9       authorized under a conservation easement agreement be  
10      a current or historic use of the land placed under  
11      easement; providing an effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

14  
15       Section 1. Subsection (2) of section 196.26, Florida  
16 Statutes, is amended to read:

17       196.26 Exemption for real property dedicated in perpetuity  
18 for conservation purposes.—

19       (2) Land that is dedicated in perpetuity for conservation  
20 purposes and that is used exclusively for conservation purposes  
21 is exempt from ad valorem taxation. Such exclusive use does not  
22 preclude the receipt of income from activities that are  
23 consistent with a management plan ~~when the income is used to~~  
24 ~~implement, maintain, and manage the management plan.~~

25       Section 2. Subsection (13) of section 704.06, Florida  
26 Statutes, is amended to read:

27       704.06 Conservation easements; creation; acquisition;  
28 enforcement.—

29       (13) A conservation easement agreement may include

13-01887-21

20211730\_\_

30 provisions which allow agricultural or recreational activities,  
31 including, but not limited to, silviculture, forestry  
32 management, ~~and~~ livestock grazing, hunting, fishing, or camping  
33 ~~if such activity is a current or historic use of the land placed~~  
34 ~~under easement~~. If such agricultural activities are allowed  
35 under the terms of the agreement, such activities must be  
36 conducted in accordance with applicable best management  
37 practices adopted by the Department of Agriculture and Consumer  
38 Services. This subsection does not restrict or diminish the  
39 authority granted in a previous conservation easement agreement  
40 for forest management and livestock grazing as a compatible use  
41 on lands subject to a conservation easement.

42 Section 3. This act shall take effect July 1, 2021.