

1                                   A bill to be entitled  
 2           An act relating to nonprofit property tax exemptions;  
 3           amending s. 196.196, F.S.; specifying that portions of  
 4           property not used for certain purposes are not exempt  
 5           from ad valorem taxation; specifying that exemptions  
 6           on certain portions of property from ad valorem  
 7           taxation are not affected so long as the predominant  
 8           use of the property is for specified purposes;  
 9           providing applicability; providing an effective date.

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 11   Be It Enacted by the Legislature of the State of Florida:

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 13           Section 1. Subsection (2) of section 196.196, Florida  
 14   Statutes, is amended to read:

15           196.196 Determining whether property is entitled to  
 16   charitable, religious, scientific, or literary exemption.—

17           (2) Only those portions of property used predominantly for  
 18   charitable, religious, scientific, or literary purposes are  
 19   ~~shall be exempt. The portions of property which are not~~  
 20   predominantly used for charitable, religious, scientific, or  
 21   literary purposes are not exempt. An exemption for portions of  
 22   property used for charitable, religious, scientific, or literary  
 23   purposes is not affected so long as the predominant use of such  
 24   property is for charitable, religious, scientific, or literary  
 25   purposes. In no event shall an incidental use of property either

26 | qualify such property for an exemption or impair the exemption  
27 | of an otherwise exempt property.

28 |       Section 2. The amendments made by this act to s. 196.196,  
29 | Florida Statutes, first apply to taxable years beginning on or  
30 | after January 1, 2022, and do not provide a basis for an  
31 | assessment of any tax not paid or create a right to a refund or  
32 | credit of any tax paid before July 1, 2021.

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