

26 | performed or served by an appropriate governmental unit or which
27 | is demonstrated to perform a function or serve a purpose which
28 | would otherwise be a valid subject for the allocation of public
29 | funds. For purposes of the preceding sentence, an activity
30 | undertaken by a lessee which is permitted under the terms of its
31 | lease of real property designated as an aviation area on an
32 | airport layout plan which has been approved by the Federal
33 | Aviation Administration and which real property is used for the
34 | administration, operation, business offices and activities
35 | related specifically thereto in connection with the conduct of
36 | an aircraft ~~full-service~~ fixed base operation which provides
37 | goods and services to the general aviation public in the
38 | promotion of air commerce is shall be deemed an activity that is
39 | part of the administration of the airport and which serves an
40 | essential a governmental, municipal, or public purpose or
41 | function which would otherwise be a valid subject for the
42 | allocation of public funds. Any activity undertaken by a lessee
43 | which is permitted under the terms of its lease of real property
44 | designated as a public airport as defined in s. 332.004(14) by
45 | municipalities, agencies, special districts, authorities, or
46 | other public bodies corporate and public bodies politic of the
47 | state, a spaceport as defined in s. 331.303, or which is located
48 | in a deepwater port identified in s. 403.021(9) (b) and owned by
49 | one of the foregoing governmental units, subject to a leasehold
50 | or other possessory interest of a nongovernmental lessee that is

51 | deemed to perform an aviation, airport, aerospace, maritime, or
52 | port purpose or operation required for the operation of such
53 | facility is ~~shall be~~ deemed an activity that is part of the
54 | administration of the airport, spaceport, or deepwater port and
55 | serves an essential a governmental, municipal, or public purpose
56 | which would otherwise be a valid subject for the allocation of
57 | public funds. The use by a lessee, licensee, or management
58 | company of real property or a portion thereof as a convention
59 | center, visitor center, sports facility with permanent seating,
60 | concert hall, arena, stadium, park, or beach is deemed a use
61 | that serves a governmental, municipal, or public purpose or
62 | function when access to the property is open to the general
63 | public with or without a charge for admission. If property
64 | deeded to a municipality by the United States is subject to a
65 | requirement that the Federal Government, through a schedule
66 | established by the Secretary of the Interior, determine that the
67 | property is being maintained for public historic preservation,
68 | park, or recreational purposes and if those conditions are not
69 | met the property will revert back to the Federal Government,
70 | then such property shall be deemed to serve a municipal or
71 | public purpose. The term "governmental purpose" also includes a
72 | direct use of property on federal lands in connection with the
73 | Federal Government's Space Exploration Program or spaceport
74 | activities as defined in s. 212.02(22). Real property and
75 | tangible personal property owned by the Federal Government or

76 | Space Florida and used for defense and space exploration
77 | purposes or which is put to a use in support thereof shall be
78 | deemed to perform an essential national governmental purpose and
79 | shall be exempt. "Owned by the lessee" as used in this chapter
80 | does not include personal property, buildings, or other real
81 | property improvements used for the administration, operation,
82 | business offices and activities related specifically thereto in
83 | connection with the conduct of an aircraft full service fixed
84 | based operation which provides goods and services to the general
85 | aviation public in the promotion of air commerce provided that
86 | the real property is designated as an aviation area on an
87 | airport layout plan approved by the Federal Aviation
88 | Administration. For purposes of determination of "ownership,"
89 | buildings and other real property improvements which will revert
90 | to the airport authority or other governmental unit upon
91 | expiration of the term of the lease shall be deemed "owned" by
92 | the governmental unit and not the lessee. Providing two-way
93 | telecommunications services to the public for hire by the use of
94 | a telecommunications facility, as defined in s. 364.02(14), and
95 | for which a certificate is required under chapter 364 does not
96 | constitute an exempt use for purposes of s. 196.199, unless the
97 | telecommunications services are provided by the operator of a
98 | public-use airport, as defined in s. 332.004, for the operator's
99 | provision of telecommunications services for the airport or its
100 | tenants, concessionaires, or licensees, or unless the

101 telecommunications services are provided by a public hospital.

102 Section 2. Subsection (5) of section 196.199, Florida
 103 Statutes, is amended to read:

104 196.199 Government property exemption.—

105 (5) Leasehold interests in governmental property are ~~shall~~
 106 not ~~be~~ exempt pursuant to this subsection unless an application
 107 for exemption has been filed on or before March 1 with the
 108 property appraiser. ~~The property appraiser shall review the~~
 109 ~~application and make findings of fact which shall be presented~~
 110 ~~to the value adjustment board at its convening, whereupon the~~
 111 ~~board shall take appropriate action regarding the application.~~
 112 If the property appraiser or the value adjustment board grants
 113 the exemption in whole or in part is granted, or is established
 114 by judicial proceeding, it shall remain valid for the duration
 115 of the lease, including extensions of the lease that were
 116 contemplated in the original lease, unless the lessee changes
 117 its use, in which case the lessee shall again submit an
 118 application for exemption. If the operations of the lessee do
 119 not change after the exemption is granted, the lessee shall not
 120 be required to submit any further applications for exemption for
 121 the duration of the lease, including extensions thereof that
 122 were contemplated in the original lease. The requirements set
 123 forth in s. 196.194 shall apply to all applications made under
 124 this subsection.

125 Section 3. This act shall take effect July 1, 2022.