House



LEGISLATIVE ACTION

Senate . Comm: RCS . 03/23/2023

The Committee on Community Affairs (Collins) recommended the following:

Senate Amendment (with title amendment)

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Delete lines 65 - 144 and insert: <u>of housing for legal migrant farmworkers as defined in s.</u> <u>381.008(4) is authorized on land zoned for agricultural use</u> <u>which is operated as a bona fide farm.</u> <u>(b) Construction or installation of housing under this</u>

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10	subsection:
11	1. May not exceed 7,500 square feet per parcel of land;
12	2. Must meet all local and state building standards for
13	securing a residential certificate of occupancy; and
14	3. Does not require approval by ordinance or resolution of
15	the governmental entity where the land is located.
16	(c) If agricultural operations are discontinued on the
17	property for a minimum of 3 years and the agricultural land
18	classification of the property is no longer valid, the legal
19	migrant farmworker housing is no longer eligible for the
20	residential uses as provided for in this section unless and
21	until approved by the local jurisdiction under its zoning and
22	land use regulations for the intended nonagricultural use.
23	Section 3. Paragraph (b) of subsection (3) of section
24	193.461, Florida Statutes, is amended to read:
25	193.461 Agricultural lands; classification and assessment;
26	mandated eradication or quarantine program; natural disasters
27	(3)
28	(b) Subject to the restrictions specified in this section,
29	only lands that are used primarily for bona fide agricultural
30	purposes shall be classified <u>as</u> agricultural. The term "bona
31	fide agricultural purposes" means good faith commercial
32	agricultural use of the land.
33	1. In determining whether the use of the land for
34	agricultural purposes is bona fide, the following factors may be
35	taken into consideration:
36	a. The length of time the land has been so used.
37	b. Whether the use has been continuous.
38	c. The purchase price paid.
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39 d. Size, as it relates to specific agricultural use, but a 40 minimum acreage may not be required for agricultural assessment. 41 e. Whether an indicated effort has been made to care 42 sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without 43 44 limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices. 45 46 f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease. 47 48 q. Such other factors as may become applicable. 2. Offering property for sale does not constitute a primary 49 50 use of land and may not be the basis for denying an agricultural 51 classification if the land continues to be used primarily for 52 bona fide agricultural purposes while it is being offered for 53 sale. 54 3. A local government may not adopt a land use or zoning 55 restriction, condition, or regulation that requires the 56 termination of an agricultural classification for any property 57 or the surrender of an agricultural classification for any 58 property by the property owner if the property is used for bona 59 fide agricultural purposes as defined in this section. Such 60 restrictions, conditions, or regulations adopted before July 1, 61 2023, are invalid and unenforceable. 62 Section 4. Present subsections (4) through (12) of section 63 212.096, Florida Statutes, are redesignated as subsections (5) 64 through (13), respectively, a new subsection (4) is added to 65 that section, and present subsection (12) of that section is amended, to read: 66

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212.096 Sales, rental, storage, use tax; enterprise zone

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68	jobs credit against sales tax.—
69	(4)(a) Upon an affirmative showing by an eligible business
70	to the satisfaction of the department that the requirements of
71	this section have been met, the business is allowed a credit
72	against the tax remitted under this chapter.
73	(b) The credit must be computed as 100 percent of all state
74	sales tax that would be due on the:
75	1. Rental of housing, including a building, manufactured
76	home, mobile home, dormitory, barracks, motel, or hotel for
77	housing two or more legal migrant farmworkers as defined in s.
78	381.008(4);
79	2. Purchase of a mobile home as defined in s. 320.01(2)(a)
80	for housing two or more legal migrant farmworkers as defined in
81	<u>s. 381.008(4); or</u>
82	3. Purchase of a manufactured home as defined in s.
83	320.01(2)(b) for housing two or more legal migrant farmworkers
84	as defined in s. 381.008(4).
85	(c) To claim this credit, an eligible employer must, under
86	oath with the governing body where the property is located, file
87	a statement that includes all of the following:
88	1. For each legal migrant farmworker for whom this credit
89	is claimed, the farmworker's name and place of permanent
90	residence, and documentation that the farmworker is legally
91	eligible for participation in the workforce.
92	2. The name and address of the eligible business.
93	3. The hourly wages paid to the legal migrant farmworker.
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96	And the title is amended as follows:

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97 Delete lines 6 - 17 98 and insert: construction or installation of housing for legal 99 100 migrant farmworkers on certain lands; providing 101 requirements for such housing; exempting such housing 102 from certain local government approval; providing 103 limitations on eligibility for residential uses of certain property; amending s. 193.461, F.S.; 104 prohibiting local governments from adopting land use 105 106 or zoning restrictions, conditions, or regulations 107 that require termination or surrender of agricultural 108 classifications for certain property; providing that 109 such restrictions, conditions, or regulations adopted 110 before a specified date are invalid and unenforceable; 111 amending s. 212.096, F.S.; providing tax credits for 112 the rental or purchase of specified housing for legal