

1 A bill to be entitled

2 An act relating to agricultural lands; amending s.  
3 125.01, F.S.; increasing the nonresidential farm  
4 building just value threshold for certain special  
5 assessments; amending s. 163.3162, F.S.; authorizing  
6 construction or installation of housing for migrant  
7 farmworkers on certain lands; providing requirements  
8 for such housing; exempting such housing from certain  
9 local government approval; amending s. 193.461, F.S.;  
10 prohibiting local governments from adopting land use  
11 or zoning restrictions, conditions, or regulations  
12 that require certain termination or surrender of  
13 agricultural classifications; providing that such  
14 restrictions, conditions, or regulations adopted  
15 before a specified date are invalid and unenforceable;  
16 amending s. 212.096, F.S.; providing tax credits for  
17 the rental or purchase of specified housing for  
18 migrant farmworkers; providing requirements for  
19 claiming the tax credit; amending s. 381.0065, F.S.;  
20 requiring the Department of Environmental Protection  
21 to permit and inspect toilet facilities placed on  
22 lands classified as agricultural for certain use;  
23 providing an effective date.

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

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Section 1. Paragraph (r) of subsection (1) of section 125.01, Florida Statutes, is amended to read:

125.01 Powers and duties.—

(1) The legislative and governing body of a county shall have the power to carry on county government. To the extent not inconsistent with general or special law, this power includes, but is not restricted to, the power to:

(r) Levy and collect taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit, and special assessments; borrow and expend money; and issue bonds, revenue certificates, and other obligations of indebtedness, which power shall be exercised in such manner, and subject to such limitations, as may be provided by general law. There shall be no referendum required for the levy by a county of ad valorem taxes, both for county purposes and for the providing of municipal services within any municipal service taxing unit. Notwithstanding any other provision of law, a county may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under s. 193.461 unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the nonresidential farm building exceeds a just value of \$350,000 ~~\$10,000~~. Such special assessments must be based solely on the special benefit accruing

51 to that portion of the land consisting of the residential  
 52 dwelling and curtilage, and qualifying nonresidential farm  
 53 buildings. As used in this paragraph, the term "agricultural  
 54 pole barn" means a nonresidential farm building in which 70  
 55 percent or more of the perimeter walls are permanently open and  
 56 allow free ingress and egress.

57 Section 2. Subsection (5) is added to section 163.3162,  
 58 Florida Statutes, to read:

59 163.3162 Agricultural Lands and Practices.—

60 (5) (a) FARMWORKER HOUSING.—The construction or  
 61 installation of housing for migrant farmworkers as defined in s.  
 62 381.008 is authorized on land zoned for agricultural use and  
 63 operated as a bona fide farm.

64 (b) Construction or installation of housing under this  
 65 subsection:

66 1. May not exceed 5,000 square feet per parcel of land.

67 2. Must meet all local and state building standards for  
 68 securing a certificate of occupancy.

69 3. Does not require approval by ordinance or resolution of  
 70 the governmental entity where the land is located.

71 Section 3. Paragraph (b) of subsection (3) of section  
 72 193.461, Florida Statutes, is amended to read:

73 193.461 Agricultural lands; classification and assessment;  
 74 mandated eradication or quarantine program; natural disasters.—

75 (3)

76 (b) Subject to the restrictions specified in this section,  
 77 only lands that are used primarily for bona fide agricultural  
 78 purposes shall be classified as agricultural. The term "bona  
 79 fide agricultural purposes" means good faith commercial  
 80 agricultural use of the land.

81 1. In determining whether the use of the land for  
 82 agricultural purposes is bona fide, the following factors may be  
 83 taken into consideration:

84 a. The length of time the land has been so used.

85 b. Whether the use has been continuous.

86 c. The purchase price paid.

87 d. Size, as it relates to specific agricultural use, but a  
 88 minimum acreage may not be required for agricultural assessment.

89 e. Whether an indicated effort has been made to care  
 90 sufficiently and adequately for the land in accordance with  
 91 accepted commercial agricultural practices, including, without  
 92 limitation, fertilizing, liming, tilling, mowing, reforesting,  
 93 and other accepted agricultural practices.

94 f. Whether the land is under lease and, if so, the  
 95 effective length, terms, and conditions of the lease.

96 g. Such other factors as may become applicable.

97 2. Offering property for sale does not constitute a  
 98 primary use of land and may not be the basis for denying an  
 99 agricultural classification if the land continues to be used  
 100 primarily for bona fide agricultural purposes while it is being

101 | offered for sale.

102 |       3. A local government may not adopt a land use or zoning  
 103 | restriction, condition, or regulation that requires the  
 104 | termination of an agricultural classification for any property  
 105 | or the surrender of an agricultural classification for any  
 106 | property by the property owner. Such restrictions, conditions,  
 107 | or regulations adopted before July 1, 2023, are invalid and  
 108 | unenforceable.

109 |       Section 4. Subsections (4) through (12) of section  
 110 | 212.096, Florida Statutes, are redesignated as subsections (5)  
 111 | through (13), respectively, and a new subsection (4) is added to  
 112 | that section, to read:

113 |       212.096 Sales, rental, storage, use tax; enterprise zone  
 114 | jobs credit against sales tax.—

115 |       (4) (a) Upon an affirmative showing by an eligible business  
 116 | to the satisfaction of the department that the requirements of  
 117 | this section have been met, the business shall be allowed a  
 118 | credit against the tax remitted under this chapter.

119 |       (b) The credit shall be computed as 100 percent of all  
 120 | state sales tax which would be due on the:

121 |       1. Rental of housing, including a building, manufactured  
 122 | home, mobile home, dormitory, barracks, motel, or hotel for  
 123 | housing two or more migrant farmworkers as defined in s.

124 | 381.008 (4) ;

125 |       2. Purchase of a mobile home as defined in s. 320.01 (2) (a)

126 for housing 2 or more migrant farmworkers as defined in s.  
127 381.008; or

128 3. Purchase of a manufactured home as defined in s.  
129 320.01(2) (b) for housing two or more migrant farmworkers as  
130 defined in s. 381.008.

131 (c) In order to claim this credit, an eligible employer  
132 must file under oath with the governing body where the property  
133 is located a statement which includes the following:

134 1. For each migrant farmworker for whom this credit is  
135 claimed, the farmworker's name and place of permanent residence,  
136 and documentation that the farmworker is legally eligible for  
137 participation in the workforce.

138 2. The name and address of the eligible business.

139 3. The hourly wages paid to the migrant farmworker.

140 (d) Within 10 working days after receipt of the  
141 application for credit, the governing body shall review the  
142 application to determine if it contains all the information  
143 required pursuant to this subsection and meets the criteria set  
144 out in this section. The governing body shall certify all  
145 applications that contain the information required pursuant to  
146 this subsection and meet the criteria set out in this section as  
147 eligible to receive the credit.

148 (e) All applications for a credit pursuant to this  
149 subsection must be submitted to the department within 6 months  
150 after the employee is hired.

151 Section 5. Paragraph (m) of subsection (3) of section  
 152 381.0065, Florida Statutes, is amended to read:

153 381.0065 Onsite sewage treatment and disposal systems;  
 154 regulation.—

155 (3) DUTIES AND POWERS OF THE DEPARTMENT OF ENVIRONMENTAL  
 156 PROTECTION.—The department shall:

157 (m) Permit and inspect portable or temporary toilet  
 158 services and holding tanks. The department shall review  
 159 applications, perform site evaluations, and issue permits for  
 160 the temporary use of holding tanks, privies, portable toilet  
 161 services, or any other toilet facility that is intended for use  
 162 on a permanent or nonpermanent basis, including facilities  
 163 placed on lands classified as agricultural pursuant to s.  
 164 193.461 or construction sites when workers are present. The  
 165 department may specify standards for the construction,  
 166 maintenance, use, and operation of any such facility for  
 167 temporary use.

168 Section 6. This act shall take effect July 1, 2023.