

By Senator Bernard

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A bill to be entitled

An act relating to a prohibition on levying ad valorem taxes on tangible personal property; amending ss. 166.131, 166.211, 192.001, 192.0105, 192.032, 192.042, and 192.091, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 193.016, F.S., relating to the property appraiser's assessments and effect of determinations by value adjustment boards; amending ss. 193.052 and 193.062, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 193.063, F.S., relating to extending the date for filing tangible personal property tax returns; repealing s. 193.073, F.S., relating to erroneous returns and estimates of assessment when no return is filed; amending ss. 193.114, 194.011, 194.013, 194.034, 194.035, 194.037, 195.027, 195.073, 195.101, 196.011, and 196.012, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 196.021, F.S., relating to tax returns to show all exemptions and claims; repealing s. 196.182, F.S., relating to the exemption of renewable energy

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source devices; repealing s. 196.183, F.S., relating to the exemption for tangible personal property; amending s. 196.192, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; amending ss. 196.1978 and 196.19782, F.S.; conforming cross-references; amending s. 196.1995, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 197.146, F.S., relating to uncollectible personal property taxes and correction of the tax roll; amending ss. 197.343 and 197.374, F.S.; conforming provisions to proposed amendments made to the State Constitution which prohibit levying ad valorem taxes on tangible personal property by counties, school districts, and municipalities; repealing s. 197.412, F.S., relating to attachment of tangible personal property in case of removal; amending ss. 200.065 and 212.08, F.S.; conforming cross-references; providing a transitional provision; providing a contingent effective date.

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

Section 1. Section 166.131, Florida Statutes, is amended to read:

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166.131 Levy of taxes for payment of debt.—The governing body of a municipality may levy ad valorem taxes upon real ~~and tangible personal~~ property within the municipality as it deems necessary to make payment, including principal and interest, upon the general obligation and ad valorem bonded indebtedness of the municipality or into any sinking funds created under s. 166.122.

Section 2. Subsection (1) of section 166.211, Florida Statutes, is amended to read:

166.211 Ad valorem taxes.—

(1) Pursuant to s. 9, Art. VII of the State Constitution, a municipality is hereby authorized, in a manner not inconsistent with general law, to levy ad valorem taxes on real ~~and tangible personal~~ property within the municipality in an amount not to exceed 10 mills, exclusive of taxes levied for the payment of bonds and taxes levied for periods of not longer than 2 years and approved by a vote of the electors.

Section 3. Paragraph (d) of subsection (11) and subsections (17) and (18) of section 192.001, Florida Statutes, are amended to read:

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(11) "Personal property," for the purposes of ad valorem taxation, shall be divided into four categories as follows:

~~(d) "Tangible personal property" means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution~~

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~~and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress shall be deemed substantially completed upon the earlier of when all permits or approvals required for commercial operation have been received or approved, or 1 year after the construction work in progress has been connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.~~

(17) "Floating structure" means a floating barge-like entity, with or without accommodations built thereon, which is not primarily used as a means of transportation on water but which serves purposes or provides services typically associated with a structure or other improvement to real property. The term "floating structure" includes, but is not limited to, each entity used as a residence, place of business, office, hotel or motel, restaurant or lounge, clubhouse, meeting facility, storage or parking facility, mining platform, dredge, dragline, or similar facility or entity represented as such. Floating structures are expressly excluded from the definition of the

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term "vessel" provided in s. 327.02. Incidental movement upon water does ~~shall~~ not, in and of itself, preclude an entity from classification as a floating structure. ~~A floating structure is expressly included as a type of tangible personal property.~~

(18) "Complete submission of the rolls" includes, but is not limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic copy of the real property assessment roll including for each parcel total value of improvements, land value, the recorded selling prices, other ownership transfer data required for an assessment roll under s. 193.114, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption granted, and such other information as may be required by department rule; an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by department rule; ~~an electronic copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by department rule;~~ and an accurate tabular summary of per-acre land valuations used for each class of agricultural property in preparing the assessment roll, as prescribed by department rule.

Section 4. Paragraph (i) of subsection (1), paragraph (e) of subsection (3), and paragraph (a) of subsection (4) of section 192.0105, Florida Statutes, are amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the

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taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

~~(i) The right to an advertisement in a newspaper listing names of taxpayers who are delinquent in paying tangible personal property taxes, with amounts due, and giving notice that interest is accruing at 18 percent and that, unless taxes are paid, warrants will be issued, prior to petition made with the circuit court for an order to seize and sell property (see s. 197.402(2)).~~

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent

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taxes and obtain the necessary information from the applicable governmental officials.

(3) THE RIGHT TO REDRESS.—

~~(c) The right to an extension to file a tangible personal property tax return upon making proper and timely request (see ss. 193.063).~~

(4) THE RIGHT TO CONFIDENTIALITY.—

(a) The right to have information kept confidential, including federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer, Form DR-219 returns for documentary stamp tax information, and sworn statements of gross income, copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents (see ss. 192.105, 193.074, 193.114(4) ~~193.114(5)~~, 195.027(3) and (5) ~~(6)~~, and 196.101(4)(c)).

Section 5. Section 192.032, Florida Statutes, is amended to read:

192.032 Situs of property for assessment purposes. ~~All property shall be assessed according to its situs as follows:~~

~~(1) Real property,~~ shall be assessed in the that county and taxing jurisdiction in which it is located ~~and in that taxing jurisdiction in which it may be located.~~

~~(2) All tangible personal property which is not immune under the state or federal constitutions from ad valorem taxation, in that county and taxing jurisdiction in which it is physically present on January 1 of each year unless such property has been physically present in another county of this state at any time during the preceding 12-month period, in which~~

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~~ease the provisions of subsection (3) apply. Additionally, tangible personal property brought into the state after January 1 and before April 1 of any year shall be taxable for that year if the property appraiser has reason to believe that such property will be removed from the state prior to January 1 of the next succeeding year. However, tangible personal property physically present in the state on or after January 1 for temporary purposes only, which property is in the state for 30 days or less, shall not be subject to assessment. This subsection does not apply to goods in transit as described in subsection (4) or supersede the provisions of s. 193.085(4).~~

~~(3) If more than one county of this state assesses the same tangible personal property in the same assessment year, resolution of such multicounty dispute shall be governed by the following provisions:~~

~~(a) Tangible personal property which was physically present in one county of this state on January 1, but present in another county of this state at any time during the preceding year, shall be assessed in the county and taxing jurisdiction where it was habitually located or typically present. All tangible personal property which is removed from one county in this state to another county after January 1 of any year shall be subject to taxation for that year in the county where located on January 1; except that this subsection does not apply to tangible personal property located in a county on January 1 on a temporary or transitory basis if such property is included in the tax return being filed in the county in this state where such tangible personal property is habitually located or typically present.~~

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~~(b) For purposes of this subsection, an item of tangible personal property is "habitually located or typically present" in the county where it is generally kept for use or storage or where it is consistently returned for use or storage. For purposes of this subsection, an item of tangible personal property is located in a county on a "temporary or transitory basis" if it is located in that county for a short duration or limited utilization with an intention to remove it to another county where it is usually used or stored.~~

~~(4)(a) Personal property manufactured or produced outside this state and brought into this state only for transshipment out of the United States, or manufactured or produced outside the United States and brought into this state for transshipment out of this state, for sale in the ordinary course of trade or business is considered goods in transit and shall not be deemed to have acquired a taxable situs within a county even though the property is temporarily halted or stored within the state.~~

~~(b) The term "goods in transit" implies that the personal property manufactured or produced outside this state and brought into this state has not been diverted to domestic use and has not reached its final destination, which may be evidenced by the fact that the individual unit packaging device utilized in the shipping of the specific personal property has not been opened except for inspection, storage, or other process utilized in the transportation of the personal property.~~

~~(c) Personal property transshipped into this state and subjected in this state to a subsequent manufacturing process or used in this state in the production of other personal property is not goods in transit. Breaking in bulk, labeling, packaging,~~

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262 ~~relabeling, or repacking of such property solely for its~~
263 ~~inspection, storage, or transportation to its final destination~~
264 ~~outside the state shall not be considered to be a manufacturing~~
265 ~~process or the production of other personal property within the~~
266 ~~meaning of this subsection. However, such storage shall not~~
267 ~~exceed 180 days.~~

268 ~~(5)(a) Notwithstanding the provisions of subsection (2),~~
269 ~~personal property used as a marine cargo container in the~~
270 ~~conduct of foreign or interstate commerce shall not be deemed to~~
271 ~~have acquired a taxable situs within a county when the property~~
272 ~~is temporarily halted or stored within the state for a period~~
273 ~~not exceeding 180 days.~~

274 ~~(b) "Marine cargo container" means a nondisposable~~
275 ~~receptacle which is of a permanent character, strong enough to~~
276 ~~be suitable for repeated use; which is specifically designed to~~
277 ~~facilitate the carriage of goods by one or more modes of~~
278 ~~transport, one of which shall be by ocean vessel, without~~
279 ~~intermediate reloading; and which is fitted with devices~~
280 ~~permitting its ready handling, particularly in the transfer from~~
281 ~~one transport mode to another. The term "marine cargo container"~~
282 ~~includes a container when carried on a chassis but does not~~
283 ~~include a vehicle or packaging.~~

284 ~~(6) Notwithstanding any other provision of this section,~~
285 ~~tangible personal property used in traveling shows such as~~
286 ~~circuses, ice shows, or carnivals shall be deemed to be~~
287 ~~physically present or habitually located or typically present~~
288 ~~only to the extent the value of such property is multiplied by a~~
289 ~~fraction, the numerator of which is the number of days such~~
290 ~~property is present in Florida during the taxable year and the~~

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~~denominator of which is the number of days in the taxable year.
However, railroad property of such traveling shows shall be
taxable under s. 193.085(4)(b) and not under this section.~~

Section 6. Section 192.042, Florida Statutes, is amended to read:

192.042 Date of assessment. ~~All property shall be assessed according to its just value as follows:~~

~~(1)~~ Real property shall be assessed according to its just value, on January 1 of each year. Improvements or portions not substantially completed on January 1 shall have no value placed thereon. The term "substantially completed" means ~~shall mean~~ that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

~~(2) Tangible personal property, on January 1, except construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d).~~

Section 7. Subsection (2) of section 192.091, Florida Statutes, is amended to read:

192.091 Commissions of property appraisers and tax collectors.—

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real ~~and tangible personal~~ property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:

1. Ten percent on the first \$100,000;

2. Five percent on the next \$100,000;

3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million;

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and

4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:

1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and

b. Two percent on the balance; and

2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

For the purposes of this subsection, the commissions on the amount of taxes collected from the nonvoted school millage, and on the amount of additional taxes that would be collected for school districts if the exemptions applicable to homestead property for school district taxation were the same as exemptions applicable for all other ad valorem taxation, shall be paid by the board of county commissioners.

Section 8. Section 193.016, Florida Statutes, is repealed.

Section 9. Subsections (1), (3), and (7) of section 193.052, Florida Statutes, are amended to read:

193.052 Preparation and serving of returns.—

~~(1) The following returns shall be filed:~~

~~(a) Tangible personal property; and~~

~~(b) Property specifically required to be returned by other provisions in this title~~ must be filed.

(3) A return for ~~the above types of property~~ required to be returned must ~~shall~~ be filed in each county which is the situs of such property, as set out under s. 192.032.

~~(7) A property appraiser may accept a tangible personal~~

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~~property tax return in a form initiated through an electronic data interchange. The department shall prescribe by rule the format and instructions necessary for such filing to ensure that all property is properly listed. The acceptable method of transfer, the method, form, and content of the electronic data interchange, the method by which the taxpayer will be provided with an acknowledgment, and the duties of the property appraiser with respect to such filing shall be prescribed by the department. The department's rules shall provide: a uniform format for all counties; that the format shall resemble form DR-405 as closely as possible; and that adequate safeguards for verification of taxpayers' identities are established to avoid filing by unauthorized persons.~~

Section 10. Subsection (1) of section 193.062, Florida Statutes, is amended to read:

193.062 Dates for filing returns.—All returns shall be filed according to the following schedule:

~~(1) Tangible personal property April 1.~~

Section 11. Section 193.063, Florida Statutes, is repealed.

Section 12. Section 193.073, Florida Statutes, is repealed.

Section 13. Subsections (1) and (3) of section 193.114, Florida Statutes, are amended to read:

193.114 Preparation of assessment rolls.—

(1) Each property appraiser shall prepare the ~~following assessment rolls:~~

~~(a) real property assessment roll.~~

~~(b) Tangible personal property assessment roll. This roll shall include taxable household goods and all other taxable tangible personal property.~~

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~~(3) The tangible personal property roll shall include:~~
~~(a) An industry code.~~
~~(b) A code reference to tax returns showing the property.~~
~~(c) The just value of furniture, fixtures, and equipment.~~
~~(d) The just value of leasehold improvements.~~
~~(e) The assessed value.~~
~~(f) The difference between just value and school district and nonschool district assessed value for each statutory provision resulting in such difference.~~
~~(g) The taxable value.~~
~~(h) The amount of each exemption or discount causing a difference between assessed and taxable value.~~
~~(i) The penalty rate.~~
~~(j) The name and address of the owner or fiduciary responsible for the payment of taxes on the property and an indicator of fiduciary capacity, as appropriate.~~
~~(k) The state of domicile of the owner.~~
~~(l) The physical address of the property.~~
~~(m) The millage for each taxing authority levying tax on the property.~~

Section 14. Paragraph (g) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the

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time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. 194.034(1)(a) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or written authorization by the taxpayer is required for each subsequent assessment year. A petition shall also describe the property by parcel number and shall be filed as follows:

~~(g) An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature.~~

Section 15. Subsection (1) of section 194.013, Florida

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Statutes, is amended to read:

194.013 Filing fees for petitions; disposition; waiver.—

(1) If required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 must ~~shall~~ be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$50 for each separate parcel of real property, ~~real or personal~~, covered by the petition and subject to appeal.

However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee may ~~shall~~ be charged under this section as to any particular parcel of real property ~~or tangible personal property account~~ despite the existence of multiple issues and hearings pertaining to such parcel ~~or account~~. For joint petitions filed pursuant to s. 194.011(3)(e) or, (f), ~~or (g)~~, a single filing fee shall be charged. Such fee must ~~shall~~ be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and may ~~shall~~ not exceed \$5 per parcel of real property ~~or tangible property account~~. Such fee is to be proportionately paid by affected parcel owners.

Section 16. Paragraph (j) of subsection (1) of section 194.034, Florida Statutes, is amended to read:

194.034 Hearing procedures; rules.—

(1)

(j) An assessment may not be contested unless a return as required by s. 193.052 was timely filed. For purposes of this paragraph, the term "timely filed" means filed by the deadline

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established in s. 193.062 ~~or before the expiration of any~~
~~extension granted under s. 193.063. If notice is mailed pursuant~~
~~to s. 193.073(1)(a), a complete return must be submitted under~~
~~s. 193.073(1)(a) for the assessment to be contested.~~

Section 17. Subsections (1) and (3) of section 194.035,
Florida Statutes, are amended to read:

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000,
the board shall appoint special magistrates for the purpose of
taking testimony and making recommendations to the board, which
recommendations the board may act upon without further hearing.
These special magistrates may not be elected or appointed
officials or employees of the county but shall be selected from
a list of those qualified individuals who are willing to serve
as special magistrates. Employees and elected or appointed
officials of a taxing jurisdiction or of the state may not serve
as special magistrates. The clerk of the board shall annually
notify such individuals or their professional associations to
make known to them that opportunities to serve as special
magistrates exist. The Department of Revenue shall provide a
list of qualified special magistrates to any county with a
population of 75,000 or less. Subject to appropriation, the
department shall reimburse counties with a population of 75,000
or less for payments made to special magistrates appointed for
the purpose of taking testimony and making recommendations to
the value adjustment board pursuant to this section. The
department shall establish a reasonable range for payments per
case to special magistrates based on such payments in other
counties. Requests for reimbursement of payments outside this

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range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties must ~~shall~~ be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board must ~~shall~~ attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but may ~~shall~~ not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. ~~A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation.~~ A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment

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board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

(3) The department shall provide and conduct training for special magistrates at least once each state fiscal year in at least five locations throughout the state. Such training must ~~shall~~ emphasize the department's standard measures of value, including the guidelines for real ~~and tangible personal~~ property. Notwithstanding subsection (1), a person who has 3 years of relevant experience and who has completed the training provided by the department under this subsection may be

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appointed as a special magistrate. The training must ~~shall~~ be open to the public. The department shall charge tuition fees to any person attending this training in an amount sufficient to fund the department's costs to conduct all aspects of the training. The department shall deposit the fees collected into the Certification Program Trust Fund pursuant to s. 195.002(2).

Section 18. Paragraph (g) of subsection (2) of section 194.037, Florida Statutes, is amended to read:

194.037 Disclosure of tax impact.—

(2) There must be a line entry in each of the columns described in subsection (1), for each of the following property classes:

~~(g) Tangible personal property, which must be identified as "Business Machinery and Equipment."~~

Section 19. Subsection (4) of section 195.027, Florida Statutes, is amended to read:

195.027 Rules and regulations.—

~~(4)(a) The rules and regulations prescribed by the department shall require a return of tangible personal property which shall include:~~

~~1. A general identification and description of the property or, when more than one item constitutes a class of similar items, a description of the class.~~

~~2. The location of such property.~~

~~3. The original cost of such property and, in the case of a class of similar items, the average cost.~~

~~4. The age of such property and, in the case of a class of similar items, the average age.~~

~~5. The condition, including functional and economic~~

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~~depreciation or obsolescence.~~

~~6. The taxpayer's estimate of fair market value.~~

~~(b) For purposes of this subsection, a class of property shall include only those items which are substantially similar in function and use. Nothing in this chapter shall authorize the department to prescribe a return requiring information other than that contained in this subsection; nor shall the department issue or promulgate any rule or regulation directing the assessment of property by the consideration of factors other than those enumerated in s. 193.011.~~

Section 20. Subsection (2) of section 195.073, Florida Statutes, is amended to read:

195.073 Classification of property.—All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The department may designate other subclassifications of property. No assessment roll may be approved by the department which does not show proper classifications.

~~(2) Personal property shall be classified as:~~

~~(a) Floating structures-residential.~~

~~(b) Floating structures-nonresidential.~~

~~(c) Mobile homes and attachments.~~

~~(d) Household goods.~~

~~(e) Other tangible personal property.~~

Section 21. Section 195.101, Florida Statutes, is amended to read:

195.101 Withholding of state funds.—

(1) The Department of Revenue is hereby directed to

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determine each year whether the several counties of this state are assessing the real ~~and tangible personal~~ property within their jurisdiction in accordance with law. If the Department of Revenue determines that any county is assessing property at less than that prescribed by law, the Chief Financial Officer must ~~shall~~ withhold from such county a portion of any state funds to which the county may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

(2) The Department of Revenue is hereby directed to determine each year whether the several municipalities of this state are assessing the real ~~and tangible personal~~ property within their jurisdiction in accordance with law. If the Department of Revenue determines that any municipality is assessing property at less than that prescribed by law, the Chief Financial Officer must ~~shall~~ withhold from such municipality a portion of any state funds to which that municipality may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

Section 22. Subsection (3) of section 196.011, Florida Statutes, is amended to read:

196.011 Annual application required for exemption.—

(3) It is ~~shall~~ not ~~be~~ necessary to make annual application for exemption on houses of public worship, the lots on which they are located, personal property located therein or thereon, parsonages, burial grounds and tombs owned by houses of public worship, individually owned burial rights not held for speculation, or other such property not rented or hired out for other than religious or educational purposes at any time; ~~household goods and personal effects of permanent residents of~~

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~~this state~~, and property of the state or any county, any municipality, any school district, or community college district thereof.

Section 23. Subsection (6) of section 196.012, Florida Statutes, is amended to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(6) Governmental, municipal, or public purpose or function shall be deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function.

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Any activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or beach is deemed a use that serves a governmental, municipal, or public purpose or function when access to the property is open to the general public with or without a charge for admission. If property deeded to a municipality by the United States is subject to a requirement that the Federal Government, through a schedule established by the Secretary of the Interior, determine that the property is being maintained for public historic preservation, park, or recreational purposes and if those conditions are not met the property will revert back to the Federal Government, ~~then~~ such property is ~~shall be~~ deemed to serve a municipal or public purpose. The term "governmental purpose" also includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program or spaceport activities as defined in s. 212.02(22).

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697 Real property ~~and tangible personal property~~ owned by the
698 Federal Government or Space Florida and used for defense and
699 space exploration purposes or which is put to a use in support
700 thereof is ~~shall be~~ deemed to perform an essential national
701 governmental purpose and is ~~shall be~~ exempt. "Owned by the
702 lessee" as used in this chapter does not include personal
703 property, buildings, or other real property improvements used
704 for the administration, operation, business offices and
705 activities related specifically thereto in connection with the
706 conduct of an aircraft full service fixed based operation which
707 provides goods and services to the general aviation public in
708 the promotion of air commerce provided that the real property is
709 designated as an aviation area on an airport layout plan
710 approved by the Federal Aviation Administration. For purposes of
711 determination of "ownership," buildings and other real property
712 improvements which will revert to the airport authority or other
713 governmental unit upon expiration of the term of the lease shall
714 be deemed "owned" by the governmental unit and not the lessee.
715 Also, for purposes of determination of ownership under this
716 section or s. 196.199(5), flight simulation training devices
717 qualified by the Federal Aviation Administration, and the
718 equipment and software necessary for the operation of such
719 devices, shall be deemed "owned" by a governmental unit and not
720 the lessee if such devices will revert to that governmental unit
721 upon the expiration of the term of the lease, provided the
722 governing body of the governmental unit has approved the lease
723 in writing. Providing two-way telecommunications services to the
724 public for hire by the use of a telecommunications facility, as
725 defined in s. 364.02(14), and for which a certificate is

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required under chapter 364 does not constitute an exempt use for purposes of s. 196.199, unless the telecommunications services are provided by the operator of a public-use airport, as defined in s. 332.004, for the operator's provision of telecommunications services for the airport or its tenants, concessionaires, or licensees, or unless the telecommunications services are provided by a public hospital.

Section 24. Section 196.021, Florida Statutes, is repealed.

Section 25. Section 196.182, Florida Statutes, is repealed.

Section 26. Section 196.183, Florida Statutes, is repealed.

Section 27. Subsection (3) of section 196.192, Florida Statutes, is amended to read:

196.192 Exemptions from ad valorem taxation.—Subject to the provisions of this chapter:

~~(3) All tangible personal property loaned or leased by a natural person, by a trust holding property for a natural person, or by an exempt entity to an exempt entity for public display or exhibition on a recurrent schedule is exempt from ad valorem taxation if the property is loaned or leased for no consideration or for nominal consideration.~~

For purposes of this section, each use to which the property is being put must be considered in granting an exemption from ad valorem taxation, including any economic use in addition to any physical use. For purposes of this section, property owned by a limited liability company, the sole member of which is an exempt entity, shall be treated as if the property were owned directly by the exempt entity. This section does not apply in determining the exemption for property owned by governmental units pursuant

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to s. 196.199.

Section 28. Paragraph (a) of subsection (3) and paragraph (b) of subsection (4) of section 196.1978, Florida Statutes, are amended to read:

196.1978 Affordable housing property exemption.—

(3)(a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Newly constructed" means an improvement to real property which was substantially completed within 5 years before the date of an applicant's first submission of a request for a certification notice pursuant to this subsection.

3. "Substantially completed" has the same meaning as in s. 192.042 ~~s. 192.042(1)~~.

(4)

(b) The multifamily project must:

1. Be composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed, which was substantially completed within 2 years before the first submission of an application for exemption under this subsection. For purposes of this subsection, the term "substantially completed" has the same definition as in s. 192.042 ~~s. 192.042(1)~~.

2. Contain more than 70 units ~~that are~~ used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

3. Be subject to a land use restriction agreement with the

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Florida Housing Finance Corporation, or a housing finance authority pursuant to part IV of chapter 159, recorded in the official records of the county in which the property is located that requires that the property be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004. The agreement must include a provision for a penalty for ceasing to provide affordable housing under the agreement before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation, or a housing finance authority pursuant to part IV of chapter 159, multiplied by each year remaining in the agreement. The agreement may be terminated or modified without penalty if the exemption under this subsection is repealed.

The property is no longer eligible for this exemption if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

Section 29. Paragraph (c) of subsection (1) of section 196.19782, Florida Statutes, is amended to read:

196.19782 Exemption for affordable housing on governmental property.—

(1) As used in this section, the term:

(c) "Substantially completed" has the same meaning as in s. 192.042 ~~s. 192.042(1)~~.

Section 30. Subsections (5) and (8) of section 196.1995, Florida Statutes, are amended to read:

196.1995 Economic development ad valorem tax exemption.—

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(5) Upon a majority vote in favor of such authority, the board of county commissioners or the governing authority of the municipality, at its discretion, by ordinance may exempt from ad valorem taxation up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business ~~and of all tangible personal property of such new business~~, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business ~~and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business~~. To qualify for this exemption, the improvements to real property must be made ~~or the tangible personal property must be added or increased after approval~~ by motion or resolution of the local governing body, subject to ordinance adoption or on or after the day the ordinance is adopted. However, if the authority to grant exemptions is approved in a referendum in which the ballot question contained in subsection (3) appears on the ballot, the authority of the board of county commissioners or the governing authority of the municipality to grant exemptions is limited solely to new businesses and expansions of existing businesses that are located in an area which was designated as an enterprise zone pursuant to chapter 290 as of December 30, 2015, or in a brownfield area. New businesses and expansions of existing businesses located in an area that was designated as an enterprise zone pursuant to chapter 290 as of December 30, 2015, but is not in a brownfield area, may qualify for the ad valorem tax exemption only if approved by motion or resolution of the local governing body, subject to ordinance adoption, or by

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ordinance, enacted before December 31, 2015. Property acquired to replace existing property may ~~shall~~ not be considered to facilitate a business expansion. All data center equipment for a data center is ~~shall be~~ exempt from ad valorem taxation for the term of the approved exemption. The exemption applies only to taxes levied by the respective unit of government granting the exemption. The exemption does not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution. Any such exemption shall remain in effect for up to 10 years with respect to any particular facility, or up to 20 years for a data center, regardless of any change in the authority of the county or municipality to grant such exemptions or the expiration of the Enterprise Zone Act pursuant to chapter 290. The exemption may ~~shall~~ not be prolonged or extended by granting exemptions from additional taxes or by virtue of any reorganization or sale of the business receiving the exemption.

(8) Any person, firm, or corporation which desires an economic development ad valorem tax exemption shall, in the year the exemption is desired to take effect, file a written application on a form prescribed by the department with the board of county commissioners or the governing authority of the municipality, or both. The application shall request the adoption of an ordinance granting the applicant an exemption pursuant to this section and shall include all of the following information:

(a) The name and location of the new business or the expansion of an existing business.†

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(b) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements.+

~~(c) A description of the tangible personal property for which an exemption is requested and the dates when such property was or is to be purchased;~~

~~(d)~~ Proof, to the satisfaction of the board of county commissioners or the governing authority of the municipality, that the applicant is a new business or an expansion of an existing business, as defined in s. 196.012.+

(d)~~(e)~~ The number of jobs the applicant expects to create along with the average wage of the jobs and whether the jobs are full-time or part-time.+

(e)~~(f)~~ The expected time schedule for job creation.+~~and~~

(f)~~(g)~~ Other information deemed necessary or appropriate by the department, county, or municipality.

Section 31. Section 197.146, Florida Statutes, is repealed.

Section 32. Subsection (1) of section 197.343, Florida Statutes, is amended to read:

197.343 Tax notices; additional notice required.-

(1) An additional tax notice shall be sent, electronically or by postal mail, by April 30 to each taxpayer whose payment has not been received. Electronic transmission of the additional tax notice may be used only with the express consent of the property owner. If the electronic transmission is returned as undeliverable, a second notice must be sent. However, the original electronic transmission used with the consent of the property owner is the official notice for the purposes of this subsection. The notice shall include a description of the

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property and a statement that if the taxes are not paid:

~~(a) For real property, a tax certificate may be sold; and~~

~~(b) For tangible personal property, the property may be sold.~~

Section 33. Subsection (2) of section 197.374, Florida Statutes, is amended to read:

197.374 Partial payment of current year taxes.—

(2) At the discretion of the tax collector, the tax collector may accept one or more partial payments of any amount per parcel for payment of current taxes and assessments on real property ~~or tangible personal property~~ as long as such payment is made prior to the date of delinquency. The remaining amount of tax due, when paid, must be paid in full.

Section 34. Section 197.412, Florida Statutes, is repealed.

Section 35. Subsection (1) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. 195.073(2) ~~s. 195.073(3)~~, as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent,

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property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each county and municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall prescribe the instructions and forms that are necessary to administer this subsection and subsection (5). The information provided pursuant to this subsection shall also be sent to the tax collector by the property appraiser at the time it is sent to each taxing authority.

Section 36. Paragraphs (g), (n), (o), (q), and (u) of subsection (5) of section 212.08, Florida Statutes, are amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

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(5) EXEMPTIONS; ACCOUNT OF USE.—

(g) *Building materials used in the rehabilitation of real property located in an enterprise zone.—*

1. Building materials used in the rehabilitation of real property located in an enterprise zone are exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the items have been used for the rehabilitation of real property located in an enterprise zone. Except as provided in subparagraph 2., this exemption inures to the owner, lessee, or lessor at the time the real property is rehabilitated, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner, lessee, or lessor of the rehabilitated real property must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable. A single application for a refund may be submitted for multiple, contiguous parcels that were part of a single parcel that was divided as part of the rehabilitation of the property. All other requirements of this paragraph apply to each parcel on an individual basis. The application must include:

a. The name and address of the person claiming the refund.

b. An address and assessment roll parcel number of the rehabilitated real property for which a refund of previously paid taxes is being sought.

c. A description of the improvements made to accomplish the rehabilitation of the real property.

d. A copy of a valid building permit issued by the county

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or municipal building department for the rehabilitation of the real property.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the applicant contracted to make the improvements necessary to rehabilitate the real property, which lists the building materials used to rehabilitate the real property, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials. If a general contractor was not used, the applicant, not a general contractor, shall make the sworn statement required by this sub-subparagraph. Copies of the invoices that evidence the purchase of the building materials used in the rehabilitation and the payment of sales tax on the building materials must be attached to the sworn statement provided by the general contractor or by the applicant. Unless the actual cost of building materials used in the rehabilitation of real property and the payment of sales taxes is documented by a general contractor or by the applicant in this manner, the cost of the building materials is deemed to be an amount equal to 40 percent of the increase in assessed value for ad valorem tax purposes.

f. The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the rehabilitated real property is located.

g. A certification by the local building code inspector that the improvements necessary to rehabilitate the real property are substantially completed.

h. A statement of whether the business is a small business as defined by s. 288.703.

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1016 i. If applicable, the name and address of each permanent
1017 employee of the business, including, for each employee who is a
1018 resident of an enterprise zone, the identifying number assigned
1019 pursuant to s. 290.0065 to the enterprise zone in which the
1020 employee resides.

1021 2. This exemption inures to a municipality, county, other
1022 governmental unit or agency, or nonprofit community-based
1023 organization through a refund of previously paid taxes if the
1024 building materials used in the rehabilitation are paid for from
1025 the funds of a community development block grant, State Housing
1026 Initiatives Partnership Program, or similar grant or loan
1027 program. To receive a refund, a municipality, county, other
1028 governmental unit or agency, or nonprofit community-based
1029 organization must file an application that includes the same
1030 information required in subparagraph 1. In addition, the
1031 application must include a sworn statement signed by the chief
1032 executive officer of the municipality, county, other
1033 governmental unit or agency, or nonprofit community-based
1034 organization seeking a refund which states that the building
1035 materials for which a refund is sought were funded by a
1036 community development block grant, State Housing Initiatives
1037 Partnership Program, or similar grant or loan program.

1038 3. Within 10 working days after receipt of an application,
1039 the governing body or enterprise zone development agency shall
1040 review the application to determine if it contains all the
1041 information required by subparagraph 1. or subparagraph 2. and
1042 meets the criteria set out in this paragraph. The governing body
1043 or agency shall certify all applications that contain the
1044 required information and are eligible to receive a refund. If

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applicable, the governing body or agency shall also certify if 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees. The certification must be in writing, and a copy of the certification shall be transmitted to the executive director of the department. The applicant is responsible for forwarding a certified application to the department within the time specified in subparagraph 4.

4. An application for a refund must be submitted to the department within 6 months after the rehabilitation of the property is deemed to be substantially completed by the local building code inspector or by November 1 after the rehabilitated property is first subject to assessment.

5. Only one exemption through a refund of previously paid taxes for the rehabilitation of real property is permitted for any single parcel of property unless there is a change in ownership, a new lessor, or a new lessee of the real property. A refund may not be granted unless the amount to be refunded exceeds \$500. A refund may not exceed the lesser of 97 percent of the Florida sales or use tax paid on the cost of the building materials used in the rehabilitation of the real property as determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if at least 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees, the amount of refund may not exceed the lesser of 97 percent of the sales tax paid on the cost of the building materials or \$10,000. A refund shall be made within 30 days after formal approval by the department of the application for the refund.

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6. The department shall adopt rules governing the manner and form of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

7. The department shall deduct an amount equal to 10 percent of each refund granted under this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the rehabilitated real property is located and shall transfer that amount to the General Revenue Fund.

8. For the purposes of the exemption provided in this paragraph, the term:

a. "Building materials" means tangible personal property that becomes a component part of improvements to real property.

b. "Real property" has the same meaning as provided in s. 192.001(12), except that the term does not include a condominium parcel or condominium property as defined in s. 718.103.

c. "Rehabilitation of real property" means the reconstruction, renovation, restoration, rehabilitation, construction, or expansion of improvements to real property.

d. "Substantially completed" has the same meaning as provided in s. 192.042 ~~s. 192.042(1)~~.

9. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(n) *Materials for construction of single-family homes in certain areas.*—

1. As used in this paragraph, the term:

a. "Building materials" means tangible personal property that becomes a component part of a qualified home.

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b. "Qualified home" means a single-family home having an appraised value of no more than \$160,000 which is located in an enterprise zone, empowerment zone, or Front Porch Florida Community and which is constructed and occupied by the owner thereof for residential purposes.

c. "Substantially completed" has the same meaning as provided in s. 192.042 ~~s. 192.042(1)~~.

2. Building materials used in the construction of a qualified home and the costs of labor associated with the construction of a qualified home are exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the requirements of this paragraph have been met. This exemption inures to the owner through a refund of previously paid taxes. To receive this refund, the owner must file an application under oath with the department which includes:

a. The name and address of the owner.

b. The address and assessment roll parcel number of the home for which a refund is sought.

c. A copy of the building permit issued for the home.

d. A certification by the local building code inspector that the home is substantially completed.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to construct the home, which statement lists the building materials used in the construction of the home and the actual cost thereof, the labor costs associated with such construction, and the amount of sales tax paid on these materials and labor costs. If a general contractor was not used,

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the owner shall provide this information in a sworn statement, under penalty of perjury. Copies of invoices evidencing payment of sales tax must be attached to the sworn statement.

f. A sworn statement, under penalty of perjury, from the owner affirming that he or she is occupying the home for residential purposes.

3. An application for a refund under this paragraph must be submitted to the department within 6 months after the date the home is deemed to be substantially completed by the local building code inspector. Within 30 working days after receipt of the application, the department shall determine if it meets the requirements of this paragraph. A refund approved pursuant to this paragraph shall be made within 30 days after formal approval of the application by the department.

4. The department shall establish by rule an application form and criteria for establishing eligibility for exemption under this paragraph.

5. The exemption shall apply to purchases of materials on or after July 1, 2000.

(o) *Building materials in redevelopment projects.*—

1. As used in this paragraph, the term:

a. "Building materials" means tangible personal property that becomes a component part of a housing project or a mixed-use project.

b. "Housing project" means the conversion of an existing manufacturing or industrial building to a housing unit which is in an urban high-crime area, an enterprise zone, an empowerment zone, a Front Porch Florida Community, a designated brownfield site for which a rehabilitation agreement with the Department of

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Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80 and any abutting real property parcel within a brownfield area, or an urban infill area; and in which the developer agrees to set aside at least 20 percent of the housing units in the project for low-income and moderate-income persons or the construction in a designated brownfield area of affordable housing for persons described in s. 420.0004(9), (11), (12), or (17) or in s. 159.603(7).

c. "Mixed-use project" means the conversion of an existing manufacturing or industrial building to mixed-use units that include artists' studios, art and entertainment services, or other compatible uses. A mixed-use project must be located in an urban high-crime area, an enterprise zone, an empowerment zone, a Front Porch Florida Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80 and any abutting real property parcel within a brownfield area, or an urban infill area; and the developer must agree to set aside at least 20 percent of the square footage of the project for low-income and moderate-income housing.

d. "Substantially completed" has the same meaning as provided in s. 192.042 ~~s. 192.042(1)~~.

2. Building materials used in the construction of a housing project or mixed-use project are exempt from the tax imposed by this chapter upon an affirmative showing to the satisfaction of the department that the requirements of this paragraph have been met. This exemption inures to the owner through a refund of

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1190 previously paid taxes. To receive this refund, the owner must
1191 file an application under oath with the department which
1192 includes:

- 1193 a. The name and address of the owner.
- 1194 b. The address and assessment roll parcel number of the
1195 project for which a refund is sought.
- 1196 c. A copy of the building permit issued for the project.
- 1197 d. A certification by the local building code inspector
1198 that the project is substantially completed.
- 1199 e. A sworn statement, under penalty of perjury, from the
1200 general contractor licensed in this state with whom the owner
1201 contracted to construct the project, which statement lists the
1202 building materials used in the construction of the project and
1203 the actual cost thereof, and the amount of sales tax paid on
1204 these materials. If a general contractor was not used, the owner
1205 shall provide this information in a sworn statement, under
1206 penalty of perjury. Copies of invoices evidencing payment of
1207 sales tax must be attached to the sworn statement.

1208 3. An application for a refund under this paragraph must be
1209 submitted to the department within 6 months after the date the
1210 project is deemed to be substantially completed by the local
1211 building code inspector. Within 30 working days after receipt of
1212 the application, the department shall determine if it meets the
1213 requirements of this paragraph. A refund approved pursuant to
1214 this paragraph shall be made within 30 days after formal
1215 approval of the application by the department.

1216 4. The department shall establish by rule an application
1217 form and criteria for establishing eligibility for exemption
1218 under this paragraph.

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1219 5. The exemption shall apply to purchases of materials on
1220 or after July 1, 2000.

1221 (q) *Building materials, the rental of tangible personal*
1222 *property, and pest control services used in new construction*
1223 *located in a rural area of opportunity.*—

1224 1. As used in this paragraph, the term:

1225 a. "Building materials" means tangible personal property
1226 that becomes a component part of improvements to real property.

1227 b. "Exempt goods and services" means building materials,
1228 the rental of tangible personal property, and pest control
1229 services used in new construction.

1230 c. "New construction" means improvements to real property
1231 which did not previously exist. The term does not include the
1232 reconstruction, renovation, restoration, rehabilitation,
1233 modification, alteration, or expansion of buildings already
1234 located on the parcel on which the new construction is built.

1235 d. "Pest control" has the same meaning as in s. 482.021.

1236 e. "Real property" has the same meaning as provided in s.
1237 192.001, but does not include a condominium parcel or
1238 condominium property as defined in s. 718.103.

1239 f. "Substantially completed" has the same meaning as in s.
1240 192.042 ~~s. 192.042(1)~~.

1241 2. Building materials, the rental of tangible personal
1242 property, and pest control services used in new construction
1243 located in a rural area of opportunity, as designated by the
1244 Governor pursuant to s. 288.0656, are exempt from the tax
1245 imposed by this chapter if an owner, lessee, or lessor can
1246 demonstrate to the satisfaction of the department that the
1247 requirements of this paragraph have been met. Except as provided

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in subparagraph 3., this exemption inures to the owner, lessee, or lessor at the time the new construction occurs, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner, lessee, or lessor of the new construction must file an application under oath with the Department of Commerce. The application must include all of the following:

- a. The name and address of the person claiming the refund.
- b. An address and assessment roll parcel number of the real property that was improved by the new construction for which a refund of previously paid taxes is being sought.
- c. A description of the new construction.
- d. A copy of a valid building permit issued by the county or municipal building department for the new construction.
- e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the applicant contracted to build the new construction, which specifies the exempt goods and services, the actual cost of the exempt goods and services, and the amount of sales tax paid in this state on the exempt goods and services, and which states that the improvement to the real property was new construction. If a general contractor was not used, the applicant shall make the sworn statement required by this sub-subparagraph. Copies of the invoices evidencing the actual cost of the exempt goods and services and the amount of sales tax paid on such goods and services must be attached to the sworn statement provided by the general contractor or by the applicant. If copies of such invoices are not attached, the cost of the exempt goods and services is deemed to be an amount equal to 40 percent of the

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1277 increase in assessed value of the property for ad valorem tax
1278 purposes.

1279 f. A certification by the local building code inspector
1280 that the new construction is substantially completed and is new
1281 construction.

1282 3. The exemption under this paragraph inures to a
1283 municipality, county, other governmental unit or agency, or
1284 nonprofit community-based organization through a refund of
1285 previously paid taxes if the exempt goods and services are paid
1286 for from the funds of a community development block grant, the
1287 State Housing Initiatives Partnership Program, or a similar
1288 grant or loan program. To receive a refund, a municipality,
1289 county, other governmental unit or agency, or nonprofit
1290 community-based organization must file an application that
1291 includes the same information required under subparagraph 2. In
1292 addition, the application must include a sworn statement signed
1293 by the chief executive officer of the municipality, county,
1294 other governmental unit or agency, or nonprofit community-based
1295 organization seeking a refund which states that the exempt goods
1296 and services for which a refund is sought were funded by a
1297 community development block grant, the State Housing Initiatives
1298 Partnership Program, or a similar grant or loan program.

1299 4. Within 10 working days after receiving an application,
1300 the Department of Commerce shall review the application to
1301 determine whether it contains all of the information required by
1302 subparagraph 2. or subparagraph 3., as appropriate, and meets
1303 the criteria set out in this paragraph. The Department of
1304 Commerce shall certify all applications that contain the
1305 required information and are eligible to receive a refund. The

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1306 certification must be in writing and a copy must be transmitted
1307 by the Department of Commerce to the executive director of the
1308 department. The applicant is responsible for forwarding a
1309 certified application to the department within the period
1310 specified in subparagraph 5.

1311 5. An application for a refund must be submitted to the
1312 department within 6 months after the new construction is deemed
1313 to be substantially completed by the local building code
1314 inspector or by November 1 after the improved property is first
1315 subject to assessment.

1316 6. Only one exemption through a refund of previously paid
1317 taxes for the new construction may be claimed for any single
1318 parcel of property unless there is a change in ownership, a new
1319 lessor, or a new lessee of the real property. A refund may not
1320 be granted unless the amount to be refunded exceeds \$500. A
1321 refund may not exceed the lesser of 97.5 percent of the Florida
1322 sales or use tax paid on the cost of the exempt goods and
1323 services as determined pursuant to sub-subparagraph 2.e. or
1324 \$10,000. The department shall issue a refund within 30 days
1325 after it formally approves a refund application.

1326 7. The department shall deduct 10 percent of each refund
1327 amount granted under this paragraph from the amount transferred
1328 into the Local Government Half-cent Sales Tax Clearing Trust
1329 Fund pursuant to s. 212.20 for the county area in which the new
1330 construction is located and shall transfer that amount to the
1331 General Revenue Fund.

1332 8. The department may adopt rules governing the manner and
1333 format of refund applications and may establish guidelines as to
1334 the requisites for an affirmative showing of qualification for

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exemption under this paragraph.

9. This exemption does not apply to improvements for which construction began before July 1, 2017.

(u) *Building materials used in construction of affordable housing units.*—

1. As used in this paragraph, the term:

a. "Affordable housing development" means property that has units subject to an agreement with the Florida Housing Finance Corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

b. "Building materials" means tangible personal property that becomes a component part of eligible residential units in an affordable housing development. The term includes appliances and does not include plants, landscaping, fencing, and hardscaping.

c. "Eligible residential units" means newly constructed units within an affordable housing development which are restricted under the land use restriction agreement.

d. "Newly constructed" means improvements to real property which did not previously exist or the construction of a new improvement where an old improvement was removed. The term does not include the renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the eligible residential unit is built.

e. "Real property" has the same meaning as provided in s.

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192.001(12).

f. "Substantially completed" has the same meaning as in s.
192.042 ~~s. 192.042(1)~~.

2. Building materials used in eligible residential units are exempt from the tax imposed by this chapter if an owner demonstrates to the satisfaction of the department that the requirements of this paragraph have been met. Except as provided in subparagraph 3., this exemption inures to the owner at the time an eligible residential unit is substantially completed, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner of the eligible residential units must file an application with the department. The application must include all of the following:

a. The name and address of the person claiming the refund.

b. An address and assessment roll parcel number of the real property that was improved for which a refund of previously paid taxes is being sought.

c. A description of the eligible residential units for which a refund of previously paid taxes is being sought, including the number of such units.

d. A copy of a valid building permit issued by the county or municipal building department for the eligible residential units.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to build the eligible residential units which specifies the building materials, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials, and which states that the

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improvement to the real property was newly constructed. If a general contractor was not used, the owner must make the sworn statement required by this sub-subparagraph. Copies of the invoices evidencing the actual cost of the building materials and the amount of sales tax paid on such building materials must be attached to the sworn statement provided by the general contractor or by the owner. If copies of such invoices are not attached, the cost of the building materials is deemed to be an amount equal to 40 percent of the increase in the final assessed value of the eligible residential units for ad valorem tax purposes less the most recent assessed value of land for the units.

f. A certification by the local building code inspector that the eligible residential unit is substantially completed.

g. A copy of the land use restriction agreement with the Florida Housing Finance Corporation for the eligible residential units.

3. The exemption under this paragraph inures to a municipality, county, other governmental unit or agency, or nonprofit community-based organization through a refund of previously paid taxes if the building materials are paid for from the funds of a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program. To receive a refund, a municipality, county, other governmental unit or agency, or nonprofit community-based organization must submit an application that includes the same information required under subparagraph 2. In addition, the applicant must include a sworn statement signed by the chief executive officer of the municipality, county, other

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governmental unit or agency, or nonprofit community-based organization seeking a refund which states that the building materials for which a refund is sought were funded by a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

4. The person seeking a refund must submit an application for refund to the department within 6 months after the eligible residential unit is deemed to be substantially completed by the local building code inspector or by November 1 after the improved property is first subject to assessment.

5. Only one exemption through a refund of previously paid taxes may be claimed for any eligible residential unit. A refund may not be granted unless the amount to be refunded exceeds \$500. A refund may not exceed the lesser of \$5,000 or 97.5 percent of the Florida sales or use tax paid on the cost of building materials as determined pursuant to sub-subparagraph 2.e. The department shall issue a refund within 30 days after it formally approves a refund application.

6. The department may adopt rules governing the manner and format of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

7. This exemption under this paragraph applies to sales of building materials that occur on or after July 1, 2023.

Section 37. Notwithstanding this act, the levying, assessment, or collection of any ad valorem taxes on tangible personal property before January 1, 2027, shall continue to be governed by existing law before such repeal or amendment made by this act.

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1451 Section 38. This act shall take effect on the effective
1452 date of the amendment to the State Constitution proposed by SJR
1453 550 or a similar joint resolution having substantially the same
1454 specified intent and purpose, if such amendment to the State
1455 Constitution is approved at the next general election or at an
1456 earlier special election specifically authorized by law for that
1457 purpose.