



1 A bill to be entitled
2 An act relating to taxation; amending s. 28.241, F.S.;
3 providing for a distribution of certain filing fees;
4 specifying that filing fees for trial and appellate
5 proceedings must be deposited into the State Courts
6 Revenue Trust Fund; amending s. 159.621, F.S.;
7 providing an exemption from the excise tax on certain
8 documents notes and mortgages that are part of a loan
9 made by or on behalf of a housing financing authority;
10 providing requirements for exemption; providing
11 exceptions to the exemption; creating s. 193.0237,
12 F.S.; providing definitions; providing for the
13 valuation of land upon which a multiple parcel
14 building is located; providing procedures and
15 requirements for the allocation of land value by the
16 property appraiser; specifying the effect of a forced
17 sale on the provisions of a record instrument of a
18 parcel in a multiple parcel building; providing
19 applicability; creating s. 193.4516, F.S.; providing a
20 valuation reduction for tangible personal property
21 owned and operated by a citrus fruit packing or
22 processing facility; providing applicability; defining
23 the term "citrus" for purposes of the reduction;
24 providing retroactive applicability; amending s.
25 194.011, F.S.; specifying that the right of a



26 | condominium, cooperative, or homeowners' association
27 | to petition a value adjustment board regarding an ad
28 | valorem tax assessment on behalf of some or all unit
29 | or parcel owners includes the right to represent unit
30 | or parcel owners in all related proceedings; amending
31 | s. 194.032, F.S.; authorizing value adjustment boards
32 | to meet to hear appeals pertaining to specified tax
33 | abatements; amending s. 194.181, F.S.; specifying that
34 | specified associations may be a party to an action
35 | contesting the assessment of ad valorem taxes;
36 | amending s. 196.173, F.S.; revising the military
37 | operations that qualify certain servicemembers for an
38 | additional ad valorem tax exemption; amending s.
39 | 196.24, F.S.; authorizing certain unremarried spouses
40 | of deceased disabled ex-servicemembers to claim ad
41 | valorem tax exemptions; creating s. 197.318, F.S.;
42 | providing for the abatement of ad valorem taxes for
43 | residential improvements damaged or destroyed by
44 | certain hurricanes; providing definitions; providing
45 | procedures and requirements for filing applications;
46 | providing reporting requirements; providing
47 | retroactive applicability; amending s. 197.3631, F.S.;
48 | providing for the levy and allocation of non-ad
49 | valorem special assessments on parcels in a multiple
50 | parcel building; amending s. 197.572, F.S.; providing



51 for the continued applicability of certain easements
52 that support improvements that may be constructed
53 above certain conservation land; amending s. 197.573,
54 F.S.; protecting from tax sale certain covenants that
55 provide specified liens against property for
56 assessments accruing after issuance of certain deeds
57 and titles; amending s. 201.02, F.S.; defining the
58 term "homestead property"; providing a documentary
59 stamp tax exemption for certain transfers of homestead
60 property between spouses; creating s. 210.205, F.S.;
61 requiring certain recipients of cigarette tax
62 distributions to report information regarding the
63 expenditure of such distributions; amending s.
64 212.031, F.S.; reducing the tax levied on rental or
65 license fees charged for the use of real property;
66 amending s. 212.055, F.S.; revising the definition of
67 "public facilities" for purposes of the local
68 government infrastructure surtax; amending ss. 212.08,
69 220.183, and 624.5105, F.S.; revising the total amount
70 of community contribution tax credits that may be
71 granted for certain projects that provide housing
72 opportunities for certain persons; creating s.
73 212.099, F.S.; establishing the Florida Sales Tax
74 Credit Scholarship Program; providing definitions;
75 authorizing certain persons to elect to direct certain



76 | state sales and use tax revenues to be transferred to
77 | a nonprofit scholarship-organization for the Florida
78 | Tax Credit Scholarship Program; providing procedures
79 | and requirements for filing applications; providing
80 | nonprofit scholarship-funding organization
81 | obligations; providing limits on the amount of tax
82 | credits; requiring the Department of Revenue to
83 | disregard certain tax credits for specified purposes;
84 | requiring the Department of Revenue to adopt rules to
85 | administer the program; amending s. 212.12, F.S.;
86 | directing the department to make available the tax
87 | amounts and brackets for the tax imposed under s.
88 | 212.031; amending s. 212.1831, F.S.; modifying the
89 | calculation of the dealer's collection allowance under
90 | s. 212.12 to include certain contributions to eligible
91 | nonprofit scholarship-funding organizations; creating
92 | s. 212.205, F.S.; requiring certain recipients of
93 | sales tax distributions to report information related
94 | to expenditure of those distributions; amending s.
95 | 213.053, F.S.; providing definitions; authorizing the
96 | Department of Revenue to provide a list of certain
97 | taxpayers to certain nonprofit scholarship-funding
98 | organizations; creating s. 218.131, F.S.; requiring
99 | the Legislature to appropriate moneys to fiscally
100 | constrained counties and taxing jurisdictions within



101 such counties that experience a reduction in ad
102 valorem tax revenue as a result of tax abatements
103 related to specified hurricanes; providing a method
104 for distributing such moneys; creating s. 218.135,
105 F.S.; requiring the Legislature to appropriate funds
106 to offset reductions in ad valorem taxes as a result
107 of reductions in the value of certain packing and
108 processing equipment; providing a method for
109 distributing such moneys; providing an appropriation;
110 amending s. 220.13, F.S.; providing an exception to
111 the additions to the calculation of adjusted taxable
112 income for corporate income tax purposes; amending s.
113 220.1845, F.S.; increasing the total amount of
114 contaminated site rehabilitation tax credits for 1
115 year; amending s. 220.1875, F.S.; providing a deadline
116 for an eligible contribution to be made to an eligible
117 nonprofit scholarship-funding organization;
118 determining compliance with the requirement to pay
119 tentative taxes under ss. 220.222 and 220.32 for tax
120 credits under s. 1002.395; amending s. 318.14, F.S.;
121 requiring a specified reduction of a civil penalty
122 under certain circumstances; deleting the requirement
123 that a specified percentage of the civil penalty be
124 deposited in the State Courts Revenue Trust Fund;
125 amending s. 318.15, F.S.; requiring a person to pay



126 | the clerk of the court the amount of a reduction under
127 | certain circumstances; amending s. 376.30781, F.S.;
128 | increasing the total amount of tax credits for the
129 | rehabilitation of drycleaning-solvent-contaminated
130 | sites and brownfield sites in designated brownfield
131 | areas for 1 year; amending s. 718.111, F.S.; providing
132 | how a condominium association may protest ad valorem
133 | valuation of some or all of the units of the
134 | association; amending s. 741.01, F.S.; providing a
135 | certain fee paid to the clerk of the circuit court for
136 | the issuance of a marriage license is deposited into
137 | the State Courts Revenue Trust Fund; amending s.
138 | 1002.395, F.S.; providing an application deadline for
139 | certain tax credits related to nonprofit scholarship-
140 | funding organizations; extending the carry forward
141 | period for unused tax credits from 5 years to 10
142 | years; providing applicability of the carried forward
143 | tax credit for purposes of certain taxes; removing the
144 | requirement for a taxpayer to apply to the department
145 | for approval of a carry forward tax credit; providing
146 | sales tax exemptions for the retail sale of certain
147 | clothing, school supplies, personal computers, and
148 | personal computer-related accessories during a
149 | specified timeframe; providing exceptions; authorizing
150 | certain dealers to opt out of participating in such



151 tax exemption; providing requirements for such
152 dealers; authorizing the Department of Revenue to
153 adopt emergency rules; providing an appropriation;
154 providing a sales tax exemption for specified disaster
155 preparedness supplies during specified timeframes;
156 authorizing the Department of Revenue to adopt
157 emergency rules; providing applicability; providing a
158 sales tax exemption for certain generators used in
159 nursing homes and assisted living facilities during a
160 specified timeframe; providing procedures and
161 requirements for filing applications; providing
162 penalties; providing a sales tax exemption for certain
163 fencing materials during a specified timeframe;
164 providing definitions; providing procedures and
165 requirements for filing applications; providing
166 penalties; authorizing the Department of Revenue to
167 adopt emergency rules; providing retroactive
168 applicability; providing a sales tax exemption for
169 certain building materials used to repair
170 nonresidential farm buildings during a specified
171 timeframe; providing definitions; providing procedures
172 and requirements for filing applications; providing
173 penalties; authorizing the Department of Revenue to
174 adopt emergency rules; providing retroactive
175 applicability; providing an exemption from taxes on



176 fuel for certain agricultural uses; providing
177 definitions; providing procedures and requirements for
178 filing applications; providing penalties; authorizing
179 the Department of Revenue to adopt emergency rules;
180 providing retroactive applicability; amending s.
181 193.155, F.S.; providing that owners of homestead
182 property that was significantly damaged or destroyed
183 as a result of a named tropical storm or hurricane may
184 elect to have such property deemed abandoned if the
185 owner establishes a new homestead property by a
186 specified date; amending s. 163.01, F.S.; providing
187 the tax treatment of property located within or
188 outside the jurisdiction of specified legal entities
189 created under the Florida Interlocal Cooperation Act
190 of 1969; amending s. 206.052, F.S.; exempting certain
191 terminal suppliers from paying the motor fuel tax
192 under specified circumstances; creating chapter 451,
193 F.S.; providing definitions; specifying that certain
194 contractors under specified conditions are to be
195 treated as independent contractors under state and
196 local laws and regulations; providing retroactive
197 applicability; providing exceptions; authorizing the
198 Department of Revenue to adopt emergency rules;
199 providing construction; providing retroactive
200 applicability; providing an appropriation; providing



201 effective dates.

202

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

204

205 Section 1. Paragraph (a) of subsection (1) and subsection
206 (6) of section 28.241, Florida Statutes, are amended to read:

207 28.241 Filing fees for trial and appellate proceedings.—

208 (1) Filing fees are due at the time a party files a
209 pleading to initiate a proceeding or files a pleading for
210 relief. Reopen fees are due at the time a party files a pleading
211 to reopen a proceeding if at least 90 days have elapsed since
212 the filing of a final order or final judgment with the clerk. If
213 a fee is not paid upon the filing of the pleading as required
214 under this section, the clerk shall pursue collection of the fee
215 pursuant to s. 28.246.

216 (a)1.a. Except as provided in sub-subparagraph b. and
217 subparagraph 2., the party instituting any civil action, suit,
218 or proceeding in the circuit court shall pay to the clerk of
219 that court a filing fee of up to \$395 in all cases in which
220 there are not more than five defendants and an additional filing
221 fee of up to \$2.50 for each defendant in excess of five. Of the
222 first \$200 in filing fees, \$195 must be remitted to the
223 Department of Revenue for deposit into the State Courts Revenue
224 Trust Fund, \$4 must be remitted to the Department of Revenue for
225 deposit into the Administrative Trust Fund within the Department



226 of Financial Services and used to fund the contract with the
227 Florida Clerks of Court Operations Corporation created in s.
228 28.35, and \$1 must be remitted to the Department of Revenue for
229 deposit into the Administrative Trust Fund within the Department
230 of Financial Services to fund audits of individual clerks'
231 court-related expenditures conducted by the Department of
232 Financial Services. By the 10th of each month, the clerk shall
233 submit that portion of the filing fees collected in the previous
234 month which is in excess of one-twelfth of the clerk's total
235 budget to the Department of Revenue for deposit into the Clerks
236 of the Court Trust Fund.

237 b. The party instituting any civil action, suit, or
238 proceeding in the circuit court under chapter 39, chapter 61,
239 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
240 753 shall pay to the clerk of that court a filing fee of up to
241 \$295 in all cases in which there are not more than five
242 defendants and an additional filing fee of up to \$2.50 for each
243 defendant in excess of five. Of the first \$100 in filing fees,
244 \$95 must be remitted to the Department of Revenue for deposit
245 into the State Courts Revenue Trust Fund, \$4 must be remitted to
246 the Department of Revenue for deposit into the Administrative
247 Trust Fund within the Department of Financial Services and used
248 to fund the contract with the Florida Clerks of Court Operations
249 Corporation created in s. 28.35, and \$1 must be remitted to the
250 Department of Revenue for deposit into the Administrative Trust



251 Fund within the Department of Financial Services to fund audits
252 of individual clerks' court-related expenditures conducted by
253 the Department of Financial Services.

254 c. An additional filing fee of \$4 shall be paid to the
255 clerk. The clerk shall remit \$3.50 to the Department of Revenue
256 for deposit into the Court Education Trust Fund and shall remit
257 50 cents to the Department of Revenue for deposit into the
258 Administrative Trust Fund within the Department of Financial
259 Services to fund clerk education provided by the Florida Clerks
260 of Court Operations Corporation. An additional filing fee of up
261 to \$18 shall be paid by the party seeking each severance that is
262 granted. The clerk may impose an additional filing fee of up to
263 \$85 for all proceedings of garnishment, attachment, replevin,
264 and distress. Postal charges incurred by the clerk of the
265 circuit court in making service by certified or registered mail
266 on defendants or other parties shall be paid by the party at
267 whose instance service is made. Additional fees, charges, or
268 costs may not be added to the filing fees imposed under this
269 section, except as authorized in this section or by general law.

270 2.a. Notwithstanding the fees prescribed in subparagraph
271 1., a party instituting a civil action in circuit court relating
272 to real property or mortgage foreclosure shall pay a graduated
273 filing fee based on the value of the claim.

274 b. A party shall estimate in writing the amount in
275 controversy of the claim upon filing the action. For purposes of



276 | this subparagraph, the value of a mortgage foreclosure action is
277 | based upon the principal due on the note secured by the
278 | mortgage, plus interest owed on the note and any moneys advanced
279 | by the lender for property taxes, insurance, and other advances
280 | secured by the mortgage, at the time of filing the foreclosure.
281 | The value shall also include the value of any tax certificates
282 | related to the property. In stating the value of a mortgage
283 | foreclosure claim, a party shall declare in writing the total
284 | value of the claim, as well as the individual elements of the
285 | value as prescribed in this sub-subparagraph.

286 | c. In its order providing for the final disposition of the
287 | matter, the court shall identify the actual value of the claim.
288 | The clerk shall adjust the filing fee if there is a difference
289 | between the estimated amount in controversy and the actual value
290 | of the claim and collect any additional filing fee owed or
291 | provide a refund of excess filing fee paid.

292 | d. The party shall pay a filing fee of:

293 | (I) Three hundred and ninety-five dollars in all cases in
294 | which the value of the claim is \$50,000 or less and in which
295 | there are not more than five defendants. The party shall pay an
296 | additional filing fee of up to \$2.50 for each defendant in
297 | excess of five. Of the first \$200 in filing fees, \$195 must be
298 | remitted by the clerk to the Department of Revenue for deposit
299 | into the General Revenue Fund, \$4 must be remitted to the
300 | Department of Revenue for deposit into the Administrative Trust



301 Fund within the Department of Financial Services and used to
302 fund the contract with the Florida Clerks of Court Operations
303 Corporation created in s. 28.35, and \$1 must be remitted to the
304 Department of Revenue for deposit into the Administrative Trust
305 Fund within the Department of Financial Services to fund audits
306 of individual clerks' court-related expenditures conducted by
307 the Department of Financial Services;

308 (II) Nine hundred dollars in all cases in which the value
309 of the claim is more than \$50,000 but less than \$250,000 and in
310 which there are not more than five defendants. The party shall
311 pay an additional filing fee of up to \$2.50 for each defendant
312 in excess of five. Of the first \$705 in filing fees, \$700 must
313 be remitted by the clerk to the Department of Revenue for
314 deposit into the General Revenue Fund, except that the first
315 \$1.5 million in such filing fees remitted to the Department of
316 Revenue and deposited into the General Revenue Fund in fiscal
317 year 2018-2019 shall be distributed to the Miami-Dade County
318 Clerk of Court, \$4 must be remitted to the Department of Revenue
319 for deposit into the Administrative Trust Fund within the
320 Department of Financial Services and used to fund the contract
321 with the Florida Clerks of Court Operations Corporation created
322 in s. 28.35, and \$1 must be remitted to the Department of
323 Revenue for deposit into the Administrative Trust Fund within
324 the Department of Financial Services to fund audits of
325 individual clerks' court-related expenditures conducted by the



326 Department of Financial Services; or
327 (III) One thousand nine hundred dollars in all cases in
328 which the value of the claim is \$250,000 or more and in which
329 there are not more than five defendants. The party shall pay an
330 additional filing fee of up to \$2.50 for each defendant in
331 excess of five. Of the first \$1,705 in filing fees, \$930 must be
332 remitted by the clerk to the Department of Revenue for deposit
333 into the General Revenue Fund, \$770 must be remitted to the
334 Department of Revenue for deposit into the State Courts Revenue
335 Trust Fund, \$4 must be remitted to the Department of Revenue for
336 deposit into the Administrative Trust Fund within the Department
337 of Financial Services to fund the contract with the Florida
338 Clerks of Court Operations Corporation created in s. 28.35, and
339 \$1 must be remitted to the Department of Revenue for deposit
340 into the Administrative Trust Fund within the Department of
341 Financial Services to fund audits of individual clerks' court-
342 related expenditures conducted by the Department of Financial
343 Services.

344 e. An additional filing fee of \$4 shall be paid to the
345 clerk. The clerk shall remit \$3.50 to the Department of Revenue
346 for deposit into the Court Education Trust Fund and shall remit
347 50 cents to the Department of Revenue for deposit into the
348 Administrative Trust Fund within the Department of Financial
349 Services to fund clerk education provided by the Florida Clerks
350 of Court Operations Corporation. An additional filing fee of up



351 to \$18 shall be paid by the party seeking each severance that is
352 granted. The clerk may impose an additional filing fee of up to
353 \$85 for all proceedings of garnishment, attachment, replevin,
354 and distress. Postal charges incurred by the clerk of the
355 circuit court in making service by certified or registered mail
356 on defendants or other parties shall be paid by the party at
357 whose instance service is made. Additional fees, charges, or
358 costs may not be added to the filing fees imposed under this
359 section, except as authorized in this section or by general law.

360 (6) From each attorney appearing pro hac vice, the clerk
361 of the circuit court shall collect a fee of \$100 for deposit
362 into the State Courts Revenue Trust Fund ~~General Revenue Fund~~.

363 Section 2. Section 159.621, Florida Statutes, is amended
364 to read:

365 159.621 Housing bonds exempted from taxation; notes and
366 mortgages exempt from excise tax on documents.-

367 (1) The bonds of a housing finance authority issued under
368 this act, together with all notes, mortgages, security
369 agreements, letters of credit, or other instruments which arise
370 out of or are given to secure the repayment of bonds issued in
371 connection with the financing of any housing development under
372 this part, as well as the interest thereon and income therefrom,
373 shall be exempt from all taxes.

374 (2) Any note or mortgage given in connection with a loan
375 made by or on behalf of a housing finance authority under s.



376 159.608(8) is exempt from the excise tax on documents under
377 chapter 201 if, at the time the note or mortgage is recorded,
378 the housing finance authority records an affidavit signed by an
379 agent of the housing authority that affirms that the loan was
380 made by or on behalf of the housing finance authority.

381
382 The exemption granted by this section does not apply ~~shall not~~
383 ~~be applicable~~ to any tax imposed by chapter 220 on interest,
384 income, or profits on debt obligations owned by corporations or
385 to a deed for property financed by a housing finance authority.

386 Section 3. Effective upon this act becoming a law, section
387 193.0237, Florida Statutes, is created to read:

388 193.0237 Assessment of multiple parcel buildings.-

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

390 (a) "Multiple parcel building" means a building, other
391 than a building consisting entirely of a single condominium,
392 timeshare, or cooperative, which contains separate parcels that
393 are vertically located, in whole or in part, on or over the same
394 land.

395 (b) "Parcel" means a portion of a multiple parcel building
396 which is identified in a recorded instrument by a legal
397 description that is sufficient for record ownership and
398 conveyance by deed separately from any other portion of the
399 building.

400 (c) "Recorded instrument" means a declaration, covenant,



401 easement, deed, plat, agreement, or other legal instrument,
402 other than a lease, mortgage, or lien, which describes one or
403 more parcels in a multiple parcel building and which is recorded
404 in the public records of the county where the multiple parcel
405 building is located.

406 (2) The value of land upon which a multiple parcel
407 building is located, regardless of ownership, may not be
408 separately assessed and must be allocated among and included in
409 the just value of all the parcels in the multiple parcel
410 building as provided in subsection (3).

411 (3) The property appraiser, for assessment purposes, must
412 allocate all of the just value of the land among the parcels in
413 a multiple parcel building in the same proportion that the just
414 value of the improvements in each parcel bears to the total just
415 value of all the improvements in the entire multiple parcel
416 building.

417 (4) A condominium, timeshare, or cooperative may be
418 created within a parcel in a multiple parcel building. Any land
419 value allocated to the just value of a parcel containing a
420 condominium must be further allocated among the condominium
421 units in that parcel in the manner required in s. 193.023(5).
422 Any land value allocated to the just value of a parcel
423 containing a cooperative must be further allocated among the
424 cooperative units in that parcel in the manner required in s.
425 719.114.



426 (5) Each parcel in a multiple parcel building must be
427 assigned a separate tax folio number. However, if a condominium
428 or cooperative is created within any such parcel, a separate tax
429 folio number must be assigned to each condominium unit or
430 cooperative unit, rather than to the parcel in which it was
431 created.

432 (6) All provisions of a recorded instrument affecting a
433 parcel in a multiple parcel building, which parcel has been sold
434 for taxes or special assessments, survive and are enforceable
435 after the issuance of a tax deed or master's deed, or upon
436 foreclosure of an assessment, a certificate or lien, a tax deed,
437 a tax certificate, or a tax lien, to the same extent that such
438 provisions would be enforceable against a voluntary grantee of
439 the title immediately before the delivery of the tax deed,
440 master's deed, or clerk's certificate of title as provided in s.
441 197.573.

442 (7) This section applies to any land on which a multiple
443 parcel building is substantially completed as of January 1 of
444 the respective assessment year. This section applies to
445 assessments beginning in the 2018 calendar year.

446 Section 4. Section 193.4516, Florida Statutes, is created
447 to read:

448 193.4516 Assessment of citrus fruit packing and processing
449 equipment damaged by Hurricane Irma or citrus greening.-

450 (1) For purposes of ad valorem taxation, and applying to



451 the 2018 tax roll only, tangible personal property owned and
452 operated by a citrus fruit packing or processing facility is
453 deemed to have a market value no greater than its value for
454 salvage, provided the tangible personal property is no longer
455 used in the operation of the facility due to the effects of
456 Hurricane Irma or citrus greening.

457 (2) (a) The valuation provided in subsection (1) is
458 effective until a citrus fruit packing or processing facility
459 sells or leases the tangible personal property or returns such
460 property to operational use.

461 (b) As used in this section, the term "citrus" has the
462 same meaning as provided in s. 581.011(7).

463 Section 5. The creation by this act of s. 193.4516,
464 Florida Statutes, applies to the 2018 property tax roll.

465 Section 6. Paragraph (e) of subsection (3) of section
466 194.011, Florida Statutes, is amended to read:

467 194.011 Assessment notice; objections to assessments.—

468 (3) A petition to the value adjustment board must be in
469 substantially the form prescribed by the department.
470 Notwithstanding s. 195.022, a county officer may not refuse to
471 accept a form provided by the department for this purpose if the
472 taxpayer chooses to use it. A petition to the value adjustment
473 board must be signed by the taxpayer or be accompanied at the
474 time of filing by the taxpayer's written authorization or power
475 of attorney, unless the person filing the petition is listed in



476 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a
477 petition with a value adjustment board without the taxpayer's
478 signature or written authorization by certifying under penalty
479 of perjury that he or she has authorization to file the petition
480 on behalf of the taxpayer. If a taxpayer notifies the value
481 adjustment board that a petition has been filed for the
482 taxpayer's property without his or her consent, the value
483 adjustment board may require the person filing the petition to
484 provide written authorization from the taxpayer authorizing the
485 person to proceed with the appeal before a hearing is held. If
486 the value adjustment board finds that a person listed in s.
487 194.034(1) (a) willfully and knowingly filed a petition that was
488 not authorized by the taxpayer, the value adjustment board shall
489 require such person to provide the taxpayer's written
490 authorization for representation to the value adjustment board
491 clerk before any petition filed by that person is heard, for 1
492 year after imposition of such requirement by the value
493 adjustment board. A power of attorney or written authorization
494 is valid for 1 assessment year, and a new power of attorney or
495 written authorization by the taxpayer is required for each
496 subsequent assessment year. A petition shall also describe the
497 property by parcel number and shall be filed as follows:

498 (e)1. A condominium association as defined in s.
499 718.103(2), a cooperative association as defined in s.
500 719.103(2), or any homeowners' association as defined in s.



501 723.075, with approval of its board of administration or
502 directors, may file with the value adjustment board a single
503 joint petition on behalf of any association members who own
504 units or parcels of property which the property appraiser
505 determines are substantially similar with respect to location,
506 proximity to amenities, number of rooms, living area, and
507 condition. The condominium association, cooperative association,
508 or homeowners' association ~~as defined in s. 723.075~~ shall
509 provide the unit or parcel owners with notice of its intent to
510 petition the value adjustment board and shall provide at least
511 20 days for a unit or parcel owner to elect, in writing, that
512 his or her unit or parcel not be included in the petition.

513 2. Where an association has filed a single joint petition,
514 the association may continue to represent the unit or parcel
515 owners through any related subsequent proceeding, including
516 judicial review under part II of this chapter and any appeal
517 thereof. This subparagraph is intended to clarify existing law
518 and applies to any pending action.

519 Section 7. Paragraph (b) of subsection (1) of section
520 194.032, Florida Statutes, is amended to read:

521 194.032 Hearing purposes; timetable.-

522 (1)

523 (b) Notwithstanding the provisions of paragraph (a), the
524 value adjustment board may meet prior to the approval of the
525 assessment rolls by the Department of Revenue, but not earlier



526 than July 1, to hear appeals pertaining to the denial by the
527 property appraiser of exemptions, tax abatements under s.
528 197.318, agricultural and high-water recharge classifications,
529 classifications as historic property used for commercial or
530 certain nonprofit purposes, and deferrals under subparagraphs
531 (a)2., 3., and 4. In such event, however, the board may not
532 certify any assessments under s. 193.122 until the Department of
533 Revenue has approved the assessments in accordance with s.
534 193.1142 and all hearings have been held with respect to the
535 particular parcel under appeal.

536 Section 8. Subsection (2) of section 194.181, Florida
537 Statutes, is amended to read:

538 194.181 Parties to a tax suit.—

539 (2) In any case brought by the taxpayer, condominium
540 association, cooperative association, or homeowners'
541 association, on behalf of some or all owners, contesting the
542 assessment of any property, the county property appraiser shall
543 be party defendant. In any case brought by the property
544 appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer,
545 condominium association, cooperative association, or homeowners'
546 association shall be party defendant. In any case brought by the
547 property appraiser pursuant to s. 194.036(1)(c), the value
548 adjustment board shall be party defendant.

549 Section 9. Subsection (2) of section 196.173, Florida
550 Statutes, is amended to read:



551 196.173 Exemption for deployed servicemembers.—
552 (2) The exemption is available to servicemembers who were
553 deployed during the preceding calendar year on active duty
554 outside the continental United States, Alaska, or Hawaii in
555 support of any of the following military operations:
556 (a) Operation Joint Task Force Bravo, which began in 1995.
557 (b) Operation Joint Guardian, which began on June 12,
558 1999.
559 (c) Operation Noble Eagle, which began on September 15,
560 2001.
561 (d) Operation Enduring Freedom, which began on October 7,
562 2001, and ended on December 31, 2014.
563 (e) Operations in the Balkans, which began in 2004.
564 (f) Operation Nomad Shadow, which began in 2007.
565 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
566 began in January 2007.
567 (h) Operation Copper Dune, which began in 2009.
568 (i) Operation Georgia Deployment Program, which began in
569 August 2009.
570 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
571 ~~and ended on December 15, 2011.~~
572 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
573 ~~and ended on October 31, 2011.~~
574 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.
575 (k)~~(m)~~ Operation Observant Compass, which began in October



576 2011.

577 (l)~~(n)~~ Operation Inherent Resolve, which began on August
578 8, 2014.

579 (m)~~(e)~~ Operation Atlantic Resolve, which began in April
580 2014.

581 (n)~~(p)~~ Operation Freedom's Sentinel, which began on
582 January 1, 2015.

583 (o)~~(q)~~ Operation Resolute Support, which began in January
584 2015.

585

586 The Department of Revenue shall notify all property appraisers
587 and tax collectors in this state of the designated military
588 operations.

589 Section 10. Subsection (1) of section 196.24, Florida
590 Statutes, is amended to read:

591 196.24 Exemption for disabled ex-servicemember or
592 surviving spouse; evidence of disability.—

593 (1) Any ex-servicemember, as defined in s. 196.012, who is
594 a bona fide resident of the state, who was discharged under
595 honorable conditions, and who has been disabled to a degree of
596 10 percent or more by misfortune or while serving during a
597 period of wartime service as defined in s. 1.01(14) is entitled
598 to the exemption from taxation provided for in s. 3(b), Art. VII
599 of the State Constitution as provided in this section. Property
600 to the value of \$5,000 of such a person is exempt from taxation.



601 The production by him or her of a certificate of disability from
602 the United States Government or the United States Department of
603 Veterans Affairs or its predecessor before the property
604 appraiser of the county wherein the ex-servicemember's property
605 lies is prima facie evidence of the fact that he or she is
606 entitled to the exemption. The unremarried surviving spouse of
607 such a disabled ex-servicemember ~~who, on the date of the~~
608 ~~disabled ex-servicemember's death, had been married to the~~
609 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
610 to the exemption.

611 Section 11. Effective upon this act becoming a law,
612 section 197.318, Florida Statutes, is created to read:

613 197.318 Abatement of taxes for residential improvements
614 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

616 (a) "Damage differential" means the product arrived at by
617 multiplying the percent change in value by a ratio, the
618 numerator of which is the number of days the residential
619 improvement was rendered uninhabitable in the year the hurricane
620 occurred, the denominator of which is 365.

621 (b) "Disaster relief credit" means the product arrived at
622 by multiplying the damage differential by the amount of timely
623 paid taxes that were initially levied in the year the hurricane
624 occurred.

625 (c) "Hurricane" means any of the following:



- 626 1. Hurricane Hermine that occurred in calendar year 2016.
- 627 2. Hurricane Matthew that occurred in calendar year 2016.
- 628 3. Hurricane Irma that occurred during calendar year 2017.
- 629 (d) "Percent change in value" means the difference between
630 a residential parcel's just value as of January 1 of the year in
631 which a hurricane occurred and its postdisaster just value
632 expressed as a percentage of the parcel's just value as of
633 January 1 of the year in which the hurricane occurred.
- 634 (e) "Postdisaster just value" means the just value of the
635 residential parcel on January 1 of the year in which a hurricane
636 occurred, reduced to reflect the just value of the residential
637 improvement as provided in subsection (5) as a result of the
638 destruction and damage caused by the hurricane. Postdisaster
639 just value is determined only for purposes of calculating tax
640 abatements under this section, and does not determine a parcel's
641 just value as of January 1 each year.
- 642 (f) "Residential improvement" means a residential dwelling
643 or house that is owned and used as a homestead as defined in s.
644 196.012(13). A residential improvement does not include a
645 structure that is not essential to the use and occupancy of the
646 residential dwelling or house, including, but not limited to, a
647 detached utility building, detached carport, detached garage,
648 bulkhead, fence, and swimming pool, and does not include land.
- 649 (g) "Uninhabitable" means the loss of use or occupancy,
650 resulting from Hurricanes Hermine or Matthew during the 2016



651 calendar year or Hurricane Irma during the 2017 calendar year of
652 a residential improvement for the purpose for which it was
653 constructed, as evidenced by documentation, including, but not
654 limited to, utility bills, insurance information, contractors'
655 statements, building permit applications, or building inspection
656 certificates of occupancy.

657 (2) If a residential improvement is rendered uninhabitable
658 for at least 30 days due to damage or destruction to the
659 property caused by Hurricanes Hermine or Matthew during the 2016
660 calendar year or Hurricane Irma during the 2017 calendar year,
661 taxes initially levied in 2019 may be abated in the following
662 manner:

663 (a) The property owner must file an application with the
664 property appraiser no later than March 1, 2019. A property owner
665 who fails to file an application by March 1, 2019, waives a
666 claim for abatement of taxes under this section.

667 (b) The application shall identify the residential parcel
668 on which the residential improvement was damaged or destroyed,
669 the date the damage or destruction occurred, and the number of
670 days the property was uninhabitable during the calendar year
671 that the hurricane occurred.

672 (c) The application shall be verified under oath and is
673 subject to penalty of perjury.

674 (d) Upon receipt of the application, the property
675 appraiser shall investigate the statements contained in the



676 application to determine if the applicant is entitled to an
677 abatement of taxes. If the property appraiser determines that
678 the applicant is not entitled to an abatement, the applicant may
679 file a petition with the value adjustment board, pursuant to s.
680 194.011(3), requesting that the abatement be granted. If the
681 property appraiser determines that the applicant is entitled to
682 an abatement, the property appraiser shall issue an official
683 written statement to the tax collector by April 1, 2019, which
684 provides:

685 1. The number of days during the calendar year in which
686 the hurricane occurred that the residential improvement was
687 uninhabitable. To qualify for the abatement, the residential
688 improvement must be uninhabitable for at least 30 days.

689 2. The just value of the residential parcel, as determined
690 by the property appraiser on January 1 of the year in which the
691 hurricane for which the applicant is claiming an abatement
692 occurred.

693 3. The postdisaster just value of the residential parcel,
694 as determined by the property appraiser.

695 4. The percent change in value applicable to the
696 residential parcel.

697 (3) Upon receipt of the written statement from the
698 property appraiser, the tax collector shall calculate the damage
699 differential and disaster relief credit pursuant to this
700 section. The tax collector shall reduce the taxes initially



701 levied on the residential parcel in 2019 by an amount equal to
702 the disaster relief credit. If the value of the credit exceeds
703 the taxes levied in 2019, the remaining value of the credit
704 shall be applied to taxes due in subsequent years until the
705 value of the credit is exhausted.

706 (4) No later than May 1, 2019, the tax collector shall
707 notify:

708 (a) The department of the total reduction in taxes for all
709 properties that qualified for an abatement pursuant to this
710 section.

711 (b) The governing board of each affected local government
712 of the reduction in such local government's taxes that will
713 occur pursuant to this section.

714 (5) For purposes of this section, residential improvements
715 that are uninhabitable shall have no value placed thereon.

716 (6) This section applies retroactively to January 1, 2016,
717 and expires January 1, 2021.

718 Section 12. Effective upon this act becoming a law,
719 section 197.3631, Florida Statutes, is amended to read:

720 197.3631 Non-ad valorem assessments; general provisions.—

721 (1) Non-ad valorem assessments as defined in s. 197.3632
722 may be collected pursuant to the method provided for in ss.
723 197.3632 and 197.3635. Non-ad valorem assessments may also be
724 collected pursuant to any alternative method which is authorized
725 by law, but such alternative method shall not require the tax



726 collector or property appraiser to perform those services as
727 provided for in ss. 197.3632 and 197.3635. However, a property
728 appraiser or tax collector may contract with a local government
729 to supply information and services necessary for any such
730 alternative method. Section 197.3632 is additional authority for
731 local governments to impose and collect non-ad valorem
732 assessments supplemental to the home rule powers pursuant to ss.
733 125.01 and 166.021 and chapter 170, or any other law. Any county
734 operating under a charter adopted pursuant to s. 11, Art. VIII
735 of the Constitution of 1885, as amended, as referred to in s.
736 6(e), Art. VIII of the Constitution of 1968, as amended, may use
737 any method authorized by law for imposing and collecting non-ad
738 valorem assessments.

739 (2) For non-ad valorem special assessments based on the
740 size or area of the land containing a multiple parcel building,
741 regardless of ownership, the special assessment must be levied
742 on and allocated among all the parcels in the multiple parcel
743 building on the same basis that the land value is allocated
744 among the parcels in s. 193.0237(3). For non-ad valorem
745 assessments not based on the size or area of the land, each
746 parcel in the multiple parcel building shall be subject to a
747 separate assessment. For purposes of this subsection, the terms
748 "multiple parcel building" and "parcel" have the meanings as
749 provided in s. 193.0237(1).

750 Section 13. Effective upon this act becoming a law,



751 section 197.572, Florida Statutes, is amended to read:
752 197.572 Easements for conservation purposes, or for public
753 service purposes, support of certain improvements, or for
754 drainage or ingress and egress survive tax sales and deeds.—When
755 any lands are sold for the nonpayment of taxes, or any tax
756 certificate is issued thereon by a governmental unit or agency
757 or pursuant to any tax lien foreclosure proceeding, the title to
758 the lands shall continue to be subject to any easement for
759 conservation purposes as provided in s. 704.06 or for telephone,
760 telegraph, pipeline, power transmission, or other public service
761 purpose; and shall continue to be subject to any easement that
762 supports improvements that may be constructed above the lands;
763 and any easement for the purposes of drainage or of ingress and
764 egress to and from other land. The easement and the rights of
765 the owner of it shall survive and be enforceable after the
766 execution, delivery, and recording of a tax deed, a master's
767 deed, or a clerk's certificate of title pursuant to foreclosure
768 of a tax deed, tax certificate, or tax lien, to the same extent
769 as though the land had been conveyed by voluntary deed. The
770 easement must be evidenced by written instrument recorded in the
771 office of the clerk of the circuit court in the county where
772 such land is located before the recording of such tax deed or
773 master's deed, or, if not recorded, an easement for a public
774 service purpose must be evidenced by wires, poles, or other
775 visible occupation, an easement for drainage must be evidenced



776 by a waterway, water bed, or other visible occupation, and an
777 easement for the purpose of ingress and egress must be evidenced
778 by a road or other visible occupation to be entitled to the
779 benefit of this section; however, this shall apply only to tax
780 deeds issued after the effective date of this act.

781 Section 14. Effective upon this act becoming a law,
782 subsections (1) and (2) of section 197.573, Florida Statutes,
783 are amended to read:

784 197.573 Survival of restrictions and covenants after tax
785 sale.—

786 (1) When a deed or other recorded instrument in the chain
787 of title contains restrictions and covenants running with the
788 land, as hereinafter defined and limited, the restrictions and
789 covenants shall survive and be enforceable after the issuance of
790 a tax deed, ~~or~~ master's deed, or a clerk's certificate of title
791 upon foreclosure of a tax deed, tax certificate, or tax lien, to
792 the same extent that it would be enforceable against a voluntary
793 grantee of the owner of the title immediately before the
794 delivery of the tax deed, master's deed, or clerk's certificate
795 of title.

796 (2) This section applies ~~shall apply~~ to the usual
797 restrictions and covenants limiting the use of property; the
798 type, character, and location of building; covenants against
799 nuisances and what the former parties deemed to be undesirable
800 conditions, in, upon, and about the property; and other similar



801 restrictions and covenants; but this section does ~~shall~~ not
802 protect covenants that:

803 (a) Create ~~creating~~ any debt or lien against or upon the
804 property, except one providing for satisfaction or survival of a
805 lien of record held by a municipal or county governmental unit,
806 or one providing a lien for assessments accruing after such tax
807 deed, master's deed, or clerk's certificate of title to a
808 condominium association, homeowners' association, property
809 owners' association, or person having assessment powers under
810 such covenants; or

811 (b) Require ~~requiring~~ the grantee to expend money for any
812 purpose, except one that may require that the premises be kept
813 in a sanitary or sightly condition or one to abate nuisances or
814 undesirable conditions.

815 Section 15. Subsection (7) of section 201.02, Florida
816 Statutes, is amended to read:

817 201.02 Tax on deeds and other instruments relating to real
818 property or interests in real property.—

819 (7) Taxes imposed by this section do not apply to:

820 (a) A deed, transfer, or conveyance between spouses or
821 former spouses pursuant to an action for dissolution of their
822 marriage wherein the real property is or was their marital home
823 or an interest therein. Taxes paid pursuant to this section
824 shall be refunded in those cases in which a deed, transfer, or
825 conveyance occurred 1 year before a dissolution of marriage.



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826 This paragraph ~~subsection~~ applies in spite of any consideration
827 as defined in subsection (1). This paragraph ~~subsection~~ does not
828 apply to a deed, transfer, or conveyance executed before July 1,
829 1997.

830 (b) A deed or other instrument that transfers or conveys
831 homestead property or any interest in homestead property between
832 spouses, if the only consideration for the transfer or
833 conveyance is the amount of a mortgage or other lien encumbering
834 the homestead property at the time of the transfer or conveyance
835 and if the deed or other instrument is recorded within 1 year
836 after the date of the marriage. This paragraph applies to
837 transfers or conveyances from one spouse to another, from one
838 spouse to both spouses, or from both spouses to one spouse. For
839 the purpose of this paragraph, the term "homestead property" has
840 the same meaning as the term "homestead" as defined in s.
841 192.001.

842 Section 16. Section 210.205, Florida Statutes, is created
843 to read:

844 210.205 Cigarette tax distribution reporting.—By March 15
845 of each year, each entity that received a distribution pursuant
846 to s. 210.20(2)(b) in the preceding calendar year shall report
847 to the Office of Economic and Demographic Research the following
848 information:

849 (1) An itemized accounting of all expenditures of the
850 funds distributed in the preceding calendar year, including



851 amounts spent on debt service.

852 (2) A statement indicating what portion of the distributed
853 funds have been pledged for debt service.

854 (3) The original principal amount and current debt service
855 schedule of any bonds or other borrowing for which the
856 distributed funds have been pledged for debt service.

857 Section 17. Effective January 1, 2019, paragraphs (c) and
858 (d) of subsection (1) of section 212.031, Florida Statutes, are
859 amended to read:

860 212.031 Tax on rental or license fee for use of real
861 property.—

862 (1)

863 (c) For the exercise of such privilege, a tax is levied at
864 the rate of 5.5 ~~5.8~~ percent of and on the total rent or license
865 fee charged for such real property by the person charging or
866 collecting the rental or license fee. The total rent or license
867 fee charged for such real property shall include payments for
868 the granting of a privilege to use or occupy real property for
869 any purpose and shall include base rent, percentage rents, or
870 similar charges. Such charges shall be included in the total
871 rent or license fee subject to tax under this section whether or
872 not they can be attributed to the ability of the lessor's or
873 licensor's property as used or operated to attract customers.
874 Payments for intrinsically valuable personal property such as
875 franchises, trademarks, service marks, logos, or patents are not



876 subject to tax under this section. In the case of a contractual
877 arrangement that provides for both payments taxable as total
878 rent or license fee and payments not subject to tax, the tax
879 shall be based on a reasonable allocation of such payments and
880 shall not apply to that portion which is for the nontaxable
881 payments.

882 (d) When the rental or license fee of any such real
883 property is paid by way of property, goods, wares, merchandise,
884 services, or other thing of value, the tax shall be at the rate
885 of 5.5 ~~5.8~~ percent of the value of the property, goods, wares,
886 merchandise, services, or other thing of value.

887 Section 18. Paragraph (d) of subsection (2) of section
888 212.055, Florida Statutes, is amended to read:

889 212.055 Discretionary sales surtaxes; legislative intent;
890 authorization and use of proceeds.—It is the legislative intent
891 that any authorization for imposition of a discretionary sales
892 surtax shall be published in the Florida Statutes as a
893 subsection of this section, irrespective of the duration of the
894 levy. Each enactment shall specify the types of counties
895 authorized to levy; the rate or rates which may be imposed; the
896 maximum length of time the surtax may be imposed, if any; the
897 procedure which must be followed to secure voter approval, if
898 required; the purpose for which the proceeds may be expended;
899 and such other requirements as the Legislature may provide.
900 Taxable transactions and administrative procedures shall be as



901 provided in s. 212.054.

902 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

903 (d) The proceeds of the surtax authorized by this
904 subsection and any accrued interest shall be expended by the
905 school district, within the county and municipalities within the
906 county, or, in the case of a negotiated joint county agreement,
907 within another county, to finance, plan, and construct
908 infrastructure; to acquire any interest in land for public
909 recreation, conservation, or protection of natural resources or
910 to prevent or satisfy private property rights claims resulting
911 from limitations imposed by the designation of an area of
912 critical state concern; to provide loans, grants, or rebates to
913 residential or commercial property owners who make energy
914 efficiency improvements to their residential or commercial
915 property, if a local government ordinance authorizing such use
916 is approved by referendum; or to finance the closure of county-
917 owned or municipally owned solid waste landfills that have been
918 closed or are required to be closed by order of the Department
919 of Environmental Protection. Any use of the proceeds or interest
920 for purposes of landfill closure before July 1, 1993, is
921 ratified. The proceeds and any interest may not be used for the
922 operational expenses of infrastructure, except that a county
923 that has a population of fewer than 75,000 and that is required
924 to close a landfill may use the proceeds or interest for long-
925 term maintenance costs associated with landfill closure.



926 Counties, as defined in s. 125.011, and charter counties may, in
927 addition, use the proceeds or interest to retire or service
928 indebtedness incurred for bonds issued before July 1, 1987, for
929 infrastructure purposes, and for bonds subsequently issued to
930 refund such bonds. Any use of the proceeds or interest for
931 purposes of retiring or servicing indebtedness incurred for
932 refunding bonds before July 1, 1999, is ratified.

933 1. For the purposes of this paragraph, the term
934 "infrastructure" means:

935 a. Any fixed capital expenditure or fixed capital outlay
936 associated with the construction, reconstruction, or improvement
937 of public facilities that have a life expectancy of 5 or more
938 years, any related land acquisition, land improvement, design,
939 and engineering costs, and all other professional and related
940 costs required to bring the public facilities into service. For
941 purposes of this sub-subparagraph, the term "public facilities"
942 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
943 or s. 189.012(5), and includes facilities that are necessary to
944 carry out governmental purposes, including, but not limited to,
945 fire stations, general governmental office buildings, and animal
946 shelters, regardless of whether the facilities are owned by the
947 local taxing authority or another governmental entity.

948 b. A fire department vehicle, an emergency medical service
949 vehicle, a sheriff's office vehicle, a police department
950 vehicle, or any other vehicle, and the equipment necessary to



951 outfit the vehicle for its official use or equipment that has a
952 life expectancy of at least 5 years.

953 c. Any expenditure for the construction, lease, or
954 maintenance of, or provision of utilities or security for,
955 facilities, as defined in s. 29.008.

956 d. Any fixed capital expenditure or fixed capital outlay
957 associated with the improvement of private facilities that have
958 a life expectancy of 5 or more years and that the owner agrees
959 to make available for use on a temporary basis as needed by a
960 local government as a public emergency shelter or a staging area
961 for emergency response equipment during an emergency officially
962 declared by the state or by the local government under s.
963 252.38. Such improvements are limited to those necessary to
964 comply with current standards for public emergency evacuation
965 shelters. The owner must enter into a written contract with the
966 local government providing the improvement funding to make the
967 private facility available to the public for purposes of
968 emergency shelter at no cost to the local government for a
969 minimum of 10 years after completion of the improvement, with
970 the provision that the obligation will transfer to any
971 subsequent owner until the end of the minimum period.

972 e. Any land acquisition expenditure for a residential
973 housing project in which at least 30 percent of the units are
974 affordable to individuals or families whose total annual
975 household income does not exceed 120 percent of the area median



976 income adjusted for household size, if the land is owned by a
977 local government or by a special district that enters into a
978 written agreement with the local government to provide such
979 housing. The local government or special district may enter into
980 a ground lease with a public or private person or entity for
981 nominal or other consideration for the construction of the
982 residential housing project on land acquired pursuant to this
983 sub-subparagraph.

984 2. For the purposes of this paragraph, the term "energy
985 efficiency improvement" means any energy conservation and
986 efficiency improvement that reduces consumption through
987 conservation or a more efficient use of electricity, natural
988 gas, propane, or other forms of energy on the property,
989 including, but not limited to, air sealing; installation of
990 insulation; installation of energy-efficient heating, cooling,
991 or ventilation systems; installation of solar panels; building
992 modifications to increase the use of daylight or shade;
993 replacement of windows; installation of energy controls or
994 energy recovery systems; installation of electric vehicle
995 charging equipment; installation of systems for natural gas fuel
996 as defined in s. 206.9951; and installation of efficient
997 lighting equipment.

998 3. Notwithstanding any other provision of this subsection,
999 a local government infrastructure surtax imposed or extended
1000 after July 1, 1998, may allocate up to 15 percent of the surtax



1001 proceeds for deposit into a trust fund within the county's
 1002 accounts created for the purpose of funding economic development
 1003 projects having a general public purpose of improving local
 1004 economies, including the funding of operational costs and
 1005 incentives related to economic development. The ballot statement
 1006 must indicate the intention to make an allocation under the
 1007 authority of this subparagraph.

1008 Section 19. Paragraph (p) of subsection (5) of section
 1009 212.08, Florida Statutes, is amended to read:

1010 212.08 Sales, rental, use, consumption, distribution, and
 1011 storage tax; specified exemptions.—The sale at retail, the
 1012 rental, the use, the consumption, the distribution, and the
 1013 storage to be used or consumed in this state of the following
 1014 are hereby specifically exempt from the tax imposed by this
 1015 chapter.

1016 (5) EXEMPTIONS; ACCOUNT OF USE.—

1017 (p) Community contribution tax credit for donations.—

1018 1. Authorization.—Persons who are registered with the
 1019 department under s. 212.18 to collect or remit sales or use tax
 1020 and who make donations to eligible sponsors are eligible for tax
 1021 credits against their state sales and use tax liabilities as
 1022 provided in this paragraph:

1023 a. The credit shall be computed as 50 percent of the
 1024 person's approved annual community contribution.

1025 b. The credit shall be granted as a refund against state



1026 sales and use taxes reported on returns and remitted in the 12
1027 months preceding the date of application to the department for
1028 the credit as required in sub-subparagraph 3.c. If the annual
1029 credit is not fully used through such refund because of
1030 insufficient tax payments during the applicable 12-month period,
1031 the unused amount may be included in an application for a refund
1032 made pursuant to sub-subparagraph 3.c. in subsequent years
1033 against the total tax payments made for such year. Carryover
1034 credits may be applied for a 3-year period without regard to any
1035 time limitation that would otherwise apply under s. 215.26.

1036 c. A person may not receive more than \$200,000 in annual
1037 tax credits for all approved community contributions made in any
1038 one year.

1039 d. All proposals for the granting of the tax credit
1040 require the prior approval of the Department of Economic
1041 Opportunity.

1042 e. The total amount of tax credits which may be granted
1043 for all programs approved under this paragraph, s. 220.183, and
1044 s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
1045 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
1046 and \$10.5 million in each fiscal year thereafter for projects
1047 that provide housing opportunities for persons with special
1048 needs or homeownership opportunities for low-income households
1049 or very-low-income households and \$3.5 million each fiscal year
1050 for all other projects. As used in this paragraph, the term



1051 "person with special needs" has the same meaning as in s.
1052 420.0004 and the terms "low-income person," "low-income
1053 household," "very-low-income person," and "very-low-income
1054 household" have the same meanings as in s. 420.9071.

1055 f. A person who is eligible to receive the credit provided
1056 in this paragraph, s. 220.183, or s. 624.5105 may receive the
1057 credit only under one section of the person's choice.

1058 2. Eligibility requirements.—

1059 a. A community contribution by a person must be in the
1060 following form:

1061 (I) Cash or other liquid assets;

1062 (II) Real property, including 100 percent ownership of a
1063 real property holding company;

1064 (III) Goods or inventory; or

1065 (IV) Other physical resources identified by the Department
1066 of Economic Opportunity.

1067
1068 For purposes of this sub-subparagraph, the term "real property
1069 holding company" means a Florida entity, such as a Florida
1070 limited liability company, that is wholly owned by the person;
1071 is the sole owner of real property, as defined in s.
1072 192.001(12), located in the state; is disregarded as an entity
1073 for federal income tax purposes pursuant to 26 C.F.R. s.
1074 301.7701-3(b)(1)(ii); and at the time of contribution to an
1075 eligible sponsor, has no material assets other than the real



1076 property and any other property that qualifies as a community
1077 contribution.

1078 b. All community contributions must be reserved
1079 exclusively for use in a project. As used in this sub-
1080 subparagraph, the term "project" means activity undertaken by an
1081 eligible sponsor which is designed to construct, improve, or
1082 substantially rehabilitate housing that is affordable to low-
1083 income households or very-low-income households; designed to
1084 provide housing opportunities for persons with special needs;
1085 designed to provide commercial, industrial, or public resources
1086 and facilities; or designed to improve entrepreneurial and job-
1087 development opportunities for low-income persons. A project may
1088 be the investment necessary to increase access to high-speed
1089 broadband capability in a rural community that had an enterprise
1090 zone designated pursuant to chapter 290 as of May 1, 2015,
1091 including projects that result in improvements to communications
1092 assets that are owned by a business. A project may include the
1093 provision of museum educational programs and materials that are
1094 directly related to a project approved between January 1, 1996,
1095 and December 31, 1999, and located in an area which was in an
1096 enterprise zone designated pursuant to s. 290.0065 as of May 1,
1097 2015. This paragraph does not preclude projects that propose to
1098 construct or rehabilitate housing for low-income households or
1099 very-low-income households on scattered sites or housing
1100 opportunities for persons with special needs. With respect to



1101 housing, contributions may be used to pay the following eligible
1102 special needs, low-income, and very-low-income housing-related
1103 activities:

1104 (I) Project development impact and management fees for
1105 special needs, low-income, or very-low-income housing projects;

1106 (II) Down payment and closing costs for persons with
1107 special needs, low-income persons, and very-low-income persons;

1108 (III) Administrative costs, including housing counseling
1109 and marketing fees, not to exceed 10 percent of the community
1110 contribution, directly related to special needs, low-income, or
1111 very-low-income projects; and

1112 (IV) Removal of liens recorded against residential
1113 property by municipal, county, or special district local
1114 governments if satisfaction of the lien is a necessary precedent
1115 to the transfer of the property to a low-income person or very-
1116 low-income person for the purpose of promoting home ownership.
1117 Contributions for lien removal must be received from a
1118 nonrelated third party.

1119 c. The project must be undertaken by an "eligible
1120 sponsor," which includes:

1121 (I) A community action program;

1122 (II) A nonprofit community-based development organization
1123 whose mission is the provision of housing for persons with
1124 special needs, low-income households, or very-low-income
1125 households or increasing entrepreneurial and job-development



1126 opportunities for low-income persons;
1127 (III) A neighborhood housing services corporation;
1128 (IV) A local housing authority created under chapter 421;
1129 (V) A community redevelopment agency created under s.
1130 163.356;
1131 (VI) A historic preservation district agency or
1132 organization;
1133 (VII) A local workforce development board;
1134 (VIII) A direct-support organization as provided in s.
1135 1009.983;
1136 (IX) An enterprise zone development agency created under
1137 s. 290.0056;
1138 (X) A community-based organization incorporated under
1139 chapter 617 which is recognized as educational, charitable, or
1140 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
1141 and whose bylaws and articles of incorporation include
1142 affordable housing, economic development, or community
1143 development as the primary mission of the corporation;
1144 (XI) Units of local government;
1145 (XII) Units of state government; or
1146 (XIII) Any other agency that the Department of Economic
1147 Opportunity designates by rule.
1148
1149 A contributing person may not have a financial interest in the
1150 eligible sponsor.



1151 d. The project must be located in an area which was in an
1152 enterprise zone designated pursuant to chapter 290 as of May 1,
1153 2015, or a Front Porch Florida Community, unless the project
1154 increases access to high-speed broadband capability in a rural
1155 community that had an enterprise zone designated pursuant to
1156 chapter 290 as of May 1, 2015, but is physically located outside
1157 the designated rural zone boundaries. Any project designed to
1158 construct or rehabilitate housing for low-income households or
1159 very-low-income households or housing opportunities for persons
1160 with special needs is exempt from the area requirement of this
1161 sub-subparagraph.

1162 e.(I) If, during the first 10 business days of the state
1163 fiscal year, eligible tax credit applications for projects that
1164 provide housing opportunities for persons with special needs or
1165 homeownership opportunities for low-income households or very-
1166 low-income households are received for less than the annual tax
1167 credits available for those projects, the Department of Economic
1168 Opportunity shall grant tax credits for those applications and
1169 grant remaining tax credits on a first-come, first-served basis
1170 for subsequent eligible applications received before the end of
1171 the state fiscal year. If, during the first 10 business days of
1172 the state fiscal year, eligible tax credit applications for
1173 projects that provide housing opportunities for persons with
1174 special needs or homeownership opportunities for low-income
1175 households or very-low-income households are received for more



1176 than the annual tax credits available for those projects, the
1177 Department of Economic Opportunity shall grant the tax credits
1178 for those applications as follows:

1179 (A) If tax credit applications submitted for approved
1180 projects of an eligible sponsor do not exceed \$200,000 in total,
1181 the credits shall be granted in full if the tax credit
1182 applications are approved.

1183 (B) If tax credit applications submitted for approved
1184 projects of an eligible sponsor exceed \$200,000 in total, the
1185 amount of tax credits granted pursuant to sub-sub-sub-
1186 subparagraph (A) shall be subtracted from the amount of
1187 available tax credits, and the remaining credits shall be
1188 granted to each approved tax credit application on a pro rata
1189 basis.

1190 (II) If, during the first 10 business days of the state
1191 fiscal year, eligible tax credit applications for projects other
1192 than those that provide housing opportunities for persons with
1193 special needs or homeownership opportunities for low-income
1194 households or very-low-income households are received for less
1195 than the annual tax credits available for those projects, the
1196 Department of Economic Opportunity shall grant tax credits for
1197 those applications and shall grant remaining tax credits on a
1198 first-come, first-served basis for subsequent eligible
1199 applications received before the end of the state fiscal year.
1200 If, during the first 10 business days of the state fiscal year,



1201 eligible tax credit applications for projects other than those
1202 that provide housing opportunities for persons with special
1203 needs or homeownership opportunities for low-income households
1204 or very-low-income households are received for more than the
1205 annual tax credits available for those projects, the Department
1206 of Economic Opportunity shall grant the tax credits for those
1207 applications on a pro rata basis.

1208 3. Application requirements.—

1209 a. An eligible sponsor seeking to participate in this
1210 program must submit a proposal to the Department of Economic
1211 Opportunity which sets forth the name of the sponsor, a
1212 description of the project, and the area in which the project is
1213 located, together with such supporting information as is
1214 prescribed by rule. The proposal must also contain a resolution
1215 from the local governmental unit in which the project is located
1216 certifying that the project is consistent with local plans and
1217 regulations.

1218 b. A person seeking to participate in this program must
1219 submit an application for tax credit to the Department of
1220 Economic Opportunity which sets forth the name of the sponsor, a
1221 description of the project, and the type, value, and purpose of
1222 the contribution. The sponsor shall verify, in writing, the
1223 terms of the application and indicate its receipt of the
1224 contribution, and such verification must accompany the
1225 application for tax credit. The person must submit a separate



1226 tax credit application to the Department of Economic Opportunity
1227 for each individual contribution that it makes to each
1228 individual project.

1229 c. A person who has received notification from the
1230 Department of Economic Opportunity that a tax credit has been
1231 approved must apply to the department to receive the refund.
1232 Application must be made on the form prescribed for claiming
1233 refunds of sales and use taxes and be accompanied by a copy of
1234 the notification. A person may submit only one application for
1235 refund to the department within a 12-month period.

1236 4. Administration.—

1237 a. The Department of Economic Opportunity may adopt rules
1238 necessary to administer this paragraph, including rules for the
1239 approval or disapproval of proposals by a person.

1240 b. The decision of the Department of Economic Opportunity
1241 must be in writing, and, if approved, the notification shall
1242 state the maximum credit allowable to the person. Upon approval,
1243 the Department of Economic Opportunity shall transmit a copy of
1244 the decision to the department.

1245 c. The Department of Economic Opportunity shall
1246 periodically monitor all projects in a manner consistent with
1247 available resources to ensure that resources are used in
1248 accordance with this paragraph; however, each project must be
1249 reviewed at least once every 2 years.

1250 d. The Department of Economic Opportunity shall, in



1251 consultation with the statewide and regional housing and
1252 financial intermediaries, market the availability of the
1253 community contribution tax credit program to community-based
1254 organizations.

1255 Section 20. Section 212.099, Florida Statutes, is created
1256 to read:

1257 212.099 Florida Sales Tax Credit Scholarship Program.—

1258 (1) As used in this section, the term:

1259 (a) "Eligible business" means a person defined as a dealer
1260 in this chapter.

1261 (b) "Eligible contribution" or "contribution" means a
1262 monetary contribution from an eligible business to an eligible
1263 nonprofit scholarship-funding organization to be used pursuant
1264 to ss. 1002.385 or 1002.395. The eligible business making the
1265 contribution may not designate a specific student as the
1266 beneficiary of the contribution.

1267 (c) "Eligible nonprofit scholarship-funding organization"
1268 or "organization" has the same meaning as provided in s.
1269 1002.395(2) (f).

1270 (d) "Business-funded scholarship" means an amount of
1271 financial aid created by an eligible business when the business
1272 makes an eligible contribution in an amount that, if awarded to
1273 a single student, would equal the maximum scholarship award
1274 authorized pursuant to s. 1002.395(12) (a)1.a.(III) for a single
1275 year.



1276 (2) An eligible business may apply to the department for a
1277 tax credit under this section. An eligible business is allowed a
1278 credit against the state tax imposed under this chapter in an
1279 amount equal to each business-funded scholarship created by the
1280 eligible business.

1281 (3) (a) The eligible business shall specify in the
1282 application the applicable state fiscal year in which to apply
1283 the credit. The department shall approve tax credits on a first-
1284 come, first-served basis.

1285 (b) Within 10 days after approving or denying an
1286 application, the department shall provide a copy of its approval
1287 or denial letter to the eligible nonprofit scholarship-funding
1288 organization that was named by the eligible business in the
1289 application.

1290 (4) An eligible nonprofit scholarship-funding organization
1291 that receives eligible contributions pursuant to this section
1292 shall provide the eligible business with a receipt of the total
1293 amount of funds received from and the number of scholarships
1294 created by the eligible business. The eligible business shall
1295 provide this information to the department pursuant to s.
1296 212.11(5).

1297 (5) (a) Eligible contributions may be used to fund the
1298 program established under s. 1002.385 if funds appropriated in a
1299 state fiscal year for the program are insufficient to fund
1300 eligible students.



1301 (b) If the conditions in paragraph (a) are met, the
1302 organization shall first use eligible contributions received
1303 during any state fiscal year to fund scholarships for students
1304 in the priority set forth in s. 1002.385(12)(d). Any remaining
1305 contributions may be used to fund scholarships for students
1306 eligible pursuant to s. 1002.395(3)(b)1. or 2.

1307 (c) The organization shall separately account for each
1308 scholarship funded pursuant to this section.

1309 (d) Notwithstanding s. 1002.385(6)(b), any funds remaining
1310 from a closed scholarship account funded pursuant to this
1311 section shall be used to fund other scholarships pursuant to s.
1312 1002.385.

1313 (e) The organization may, subject to the limitations of s.
1314 1002.395(6)(j)1., use up to 3 percent of eligible contributions
1315 received during the state fiscal year in which such
1316 contributions are collected for administrative expenses.

1317 (6) If a tax credit approved under this section is not
1318 fully used within the specified state fiscal year because of
1319 insufficient tax liability on the part of the eligible business,
1320 the unused amount may be carried forward for up to 10 years.

1321 (7) An eligible business may not convey, assign, or
1322 transfer an approved tax credit or a carryforward tax credit to
1323 another entity unless all of the assets of the eligible business
1324 are conveyed, assigned, or transferred in the same transaction.
1325 However, a tax credit may be conveyed, transferred, or assigned



1326 between members of an affiliated group of corporations. An
1327 eligible business shall notify the department of its intent to
1328 convey, transfer, or assign a tax credit to another member
1329 within an affiliated group of corporations. The amount conveyed,
1330 transferred, or assigned is available to another member of the
1331 affiliated group of corporations upon approval by the
1332 department.

1333 (8) Within any state fiscal year, an eligible business may
1334 rescind all or part of a tax credit approved under this section.
1335 The amount rescinded shall become available for that state
1336 fiscal year to another eligible business approved by the
1337 department if the business receives notice from the department
1338 that it has accepted the rescindment. Any amount rescinded under
1339 this subsection shall become available to an eligible business
1340 on a first-come, first-served basis based on tax credit
1341 applications received after the date the department accepts the
1342 rescindment.

1343 (9) Within 10 days after the department approves or denies
1344 an application for the conveyance, transfer, or assignment of a
1345 tax credit under subsection (6) or rescinds a tax credit under
1346 subsection (7), it shall provide a copy of its approval or
1347 denial letter to the eligible nonprofit scholarship-funding
1348 organization named by the eligible business in its application.
1349 The department shall also include the eligible nonprofit
1350 scholarship-funding organization named by the eligible business



1351 on all letters or correspondence of acknowledgment for tax
1352 credits under this section.

1353 (10) The sum of tax credits that may be approved by the
1354 department in any state fiscal year is \$154 million.

1355 (11) For purposes of the distributions of tax revenue
1356 under s. 212.20, the department shall disregard any tax credits
1357 allowed under this section to ensure that any reduction in tax
1358 revenue received that is attributable to the tax credits results
1359 only in a reduction in distributions to the General Revenue
1360 Fund.

1361 (12) The department shall adopt rules to administer this
1362 section.

1363 Section 21. Subsection (11) of section 212.12, Florida
1364 Statutes, is amended to read:

1365 212.12 Dealer's credit for collecting tax; penalties for
1366 noncompliance; powers of Department of Revenue in dealing with
1367 delinquents; brackets applicable to taxable transactions;
1368 records required.—

1369 (11) The department shall make available in an electronic
1370 format or otherwise the tax amounts and brackets applicable to
1371 all taxable transactions that occur in counties that have a
1372 surtax at a rate other than 1 percent which would otherwise have
1373 been transactions taxable at the rate of 6 percent. Likewise,
1374 the department shall make available in an electronic format or
1375 otherwise the tax amounts and brackets applicable to



1376 transactions taxable at 4.35 percent pursuant to s.
1377 212.05(1)(e)1.c. or the applicable tax rate pursuant to
1378 212.031(1) and on transactions which would otherwise have been
1379 so taxable in counties which have adopted a discretionary sales
1380 surtax.

1381 Section 22. Section 212.1831, Florida Statutes, is amended
1382 to read:

1383 212.1831 Credit for contributions to eligible nonprofit
1384 scholarship-funding organizations.—There is allowed a credit of
1385 100 percent of an eligible contribution made to an eligible
1386 nonprofit scholarship-funding organization under s. 1002.395
1387 against any tax imposed by the state and due under this chapter
1388 from a direct pay permit holder as a result of the direct pay
1389 permit held pursuant to s. 212.183. For purposes of the dealer's
1390 credit granted for keeping prescribed records, filing timely tax
1391 returns, and properly accounting and remitting taxes under s.
1392 212.12, the amount of tax due used to calculate the credit shall
1393 include any eligible contribution made to an eligible nonprofit
1394 scholarship-funding organization from a direct pay permit
1395 holder. For purposes of the distributions of tax revenue under
1396 s. 212.20, the department shall disregard any tax credits
1397 allowed under this section to ensure that any reduction in tax
1398 revenue received that is attributable to the tax credits results
1399 only in a reduction in distributions to the General Revenue
1400 Fund. The provisions of s. 1002.395 apply to the credit



1401 authorized by this section.

1402 Section 23. Section 212.205, Florida Statutes, is created
1403 to read:

1404 212.205 Sales tax distribution reporting.—By March 15 of
1405 each year, each person who received a distribution pursuant to
1406 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
1407 report to the Office of Economic and Demographic Research the
1408 following information:

1409 (1) An itemized accounting of all expenditures of the
1410 funds distributed in the preceding calendar year, including
1411 amounts spent on debt service.

1412 (2) A statement indicating what portion of the distributed
1413 funds have been pledged for debt service.

1414 (3) The original principal amount, and current debt
1415 service schedule of any bonds or other borrowing for which the
1416 distributed funds have been pledged for debt service.

1417 Section 24. Effective upon this act becoming a law,
1418 subsection (21) is added to section 213.053, Florida Statutes,
1419 to read:

1420 213.053 Confidentiality and information sharing.—

1421 (21)(a) For purposes of this subsection, the term:

1422 1. "Eligible nonprofit scholarship-funding organization"

1423 means an eligible nonprofit scholarship-funding organization as

1424 defined in s. 1002.395(2) that meets the criteria in s.

1425 1002.395(6) to use up to 3 percent of eligible contributions for



1426 administrative expenses.

1427 2. "Taxpayer" has the same meaning as in s. 220.03, unless
1428 disclosure of the taxpayer's name and address would violate any
1429 term of an information-sharing agreement between the department
1430 and an agency of the Federal Government.

1431 (b) The department, upon request, shall provide to an
1432 eligible nonprofit scholarship-funding organization that
1433 provides scholarships under s. 1002.395 a list of the 200
1434 taxpayers with the greatest total corporate income or franchise
1435 tax due as reported on the taxpayer's return filed pursuant to
1436 s. 220.22 during the previous calendar year. The list must be in
1437 alphabetical order based on the taxpayer's name and shall
1438 contain the taxpayer's address. The list may not disclose the
1439 amount of tax owed by any taxpayer.

1440 (c) An eligible nonprofit scholarship-funding organization
1441 may request the list once each calendar year. The department
1442 shall provide the list within 45 days after the request is made.

1443 (d) Any taxpayer information contained in the list may be
1444 used by the eligible nonprofit scholarship-funding organization
1445 only to notify the taxpayer of the opportunity to make an
1446 eligible contribution to the Florida Tax Credit Scholarship
1447 Program under s. 1002.395. Any information furnished to an
1448 eligible nonprofit scholarship-funding organization under this
1449 subsection may not be further disclosed by the organization
1450 except as provided in this paragraph.



1451 (e) An eligible nonprofit scholarship-funding
1452 organization, its officers, and employees are subject to the
1453 same requirements of confidentiality and the same penalties for
1454 violating confidentiality as the department and its employees.
1455 Breach of confidentiality is a misdemeanor of the first degree,
1456 punishable as provided by s. 775.082 or s. 775.083.

1457 Section 25. Section 218.131, Florida Statutes, is created
1458 to read:

1459 218.131 Offset for tax loss associated with reductions in
1460 value of certain residences due to specified hurricanes.—

1461 (1) In the 2019-2020 fiscal year, the Legislature shall
1462 appropriate moneys to offset the reductions in ad valorem tax
1463 revenue experienced by fiscally constrained counties, as defined
1464 in s. 218.67(1) and all taxing jurisdictions within such
1465 counties, which occur as a direct result of the implementation
1466 of s. 197.318. The moneys appropriated for this purpose shall be
1467 distributed in January 2020 among the affected taxing
1468 jurisdictions based on each jurisdiction's reduction in ad
1469 valorem tax revenue resulting from the implementation of s.
1470 197.318.

1471 (2) On or before November 15, 2019, each affected taxing
1472 jurisdiction shall apply to the Department of Revenue to
1473 participate in the distribution of the appropriation and provide
1474 documentation supporting the taxing jurisdiction's reduction in
1475 ad valorem tax revenue in the form and manner prescribed by the



1476 department. The documentation must include a copy of the notice
1477 required by s. 197.318(4)(b) from the tax collector who reports
1478 to the affected taxing jurisdiction the reduction in ad valorem
1479 taxes it will incur as a result of implementation of s. 197.318.
1480 If a fiscally constrained county or an eligible taxing
1481 jurisdiction within such county fails to apply for the
1482 distribution, its share shall revert to the fund from which the
1483 appropriation was made.

1484 Section 26. Section 218.135, Florida Statutes, is created
1485 to read:

1486 218.135 Offset for tax loss associated with reductions in
1487 value of certain citrus fruit packing and processing equipment.—

1488 (1) For the 2018-2019 fiscal year, the Legislature shall
1489 appropriate moneys to offset the reductions in ad valorem tax
1490 revenue experienced by fiscally constrained counties, as defined
1491 in s. 218.67(1), which occur as a direct result of the
1492 implementation of s. 193.4516. The moneys appropriated for this
1493 purpose shall be distributed in January 2019 among the fiscally
1494 constrained counties based on each county's proportion of the
1495 total reduction in ad valorem tax revenue resulting from the
1496 implementation s. 193.4516.

1497 (2) On or before November 15, 2018, each fiscally
1498 constrained county shall apply to the Department of Revenue to
1499 participate in the distribution of the appropriation and provide
1500 documentation supporting the county's estimated reduction in ad



1501 valorem tax revenue in the form and manner prescribed by the
1502 department. The documentation must include an estimate of the
1503 reduction in taxable value directly attributable to the
1504 implementation of s. 193.4516 for all county taxing
1505 jurisdictions within the county and shall be prepared by the
1506 property appraiser in each fiscally constrained county. The
1507 documentation shall also include the county millage rates
1508 applicable in all such jurisdictions for the current year and
1509 the prior year, rolled-back rates determined as provided in s.
1510 200.065 for each county taxing jurisdiction, and maximum millage
1511 rates that could have been levied by majority vote pursuant to
1512 s. 200.065(5). For purposes of this section, each fiscally
1513 constrained county's reduction in ad valorem tax revenue shall
1514 be calculated as 95 percent of the estimated reduction in
1515 taxable value multiplied by the lesser of the 2018 applicable
1516 millage rate or the applicable millage rate for each county
1517 taxing jurisdiction in the current year. If a fiscally
1518 constrained county fails to apply for the distribution, its
1519 share shall revert to the fund from which the appropriation was
1520 made.

1521 Section 27. For the 2018-2019 fiscal year, the sum of
1522 \$650,000 in nonrecurring funds is appropriated from the General
1523 Revenue Fund to the Department of Revenue to implement the
1524 provisions of s. 218.135, Florida Statutes.

1525 Section 28. Paragraph (a) of subsection (1) of section



1526 220.13, Florida Statutes, is amended to read:

1527 220.13 "Adjusted federal income" defined.—

1528 (1) The term "adjusted federal income" means an amount
1529 equal to the taxpayer's taxable income as defined in subsection
1530 (2), or such taxable income of more than one taxpayer as
1531 provided in s. 220.131, for the taxable year, adjusted as
1532 follows:

1533 (a) Additions.—There shall be added to such taxable
1534 income:

1535 1.a. The amount of any tax upon or measured by income,
1536 excluding taxes based on gross receipts or revenues, paid or
1537 accrued as a liability to the District of Columbia or any state
1538 of the United States which is deductible from gross income in
1539 the computation of taxable income for the taxable year.

1540 b. Notwithstanding sub-subparagraph a., if a credit taken
1541 under s. 220.1875 is added to taxable income in a previous
1542 taxable year under subparagraph 11. and is taken as a deduction
1543 for federal tax purposes in the current taxable year, the amount
1544 of the deduction allowed shall not be added to taxable income in
1545 the current year. The exception in this sub-subparagraph is
1546 intended to ensure that the credit under s. 220.1875 is added in
1547 the applicable taxable year and does not result in a duplicate
1548 addition in a subsequent year.

1549 2. The amount of interest which is excluded from taxable
1550 income under s. 103(a) of the Internal Revenue Code or any other



1551 federal law, less the associated expenses disallowed in the
1552 computation of taxable income under s. 265 of the Internal
1553 Revenue Code or any other law, excluding 60 percent of any
1554 amounts included in alternative minimum taxable income, as
1555 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1556 taxpayer pays tax under s. 220.11(3).

1557 3. In the case of a regulated investment company or real
1558 estate investment trust, an amount equal to the excess of the
1559 net long-term capital gain for the taxable year over the amount
1560 of the capital gain dividends attributable to the taxable year.

1561 4. That portion of the wages or salaries paid or incurred
1562 for the taxable year which is equal to the amount of the credit
1563 allowable for the taxable year under s. 220.181. This
1564 subparagraph shall expire on the date specified in s. 290.016
1565 for the expiration of the Florida Enterprise Zone Act.

1566 5. That portion of the ad valorem school taxes paid or
1567 incurred for the taxable year which is equal to the amount of
1568 the credit allowable for the taxable year under s. 220.182. This
1569 subparagraph shall expire on the date specified in s. 290.016
1570 for the expiration of the Florida Enterprise Zone Act.

1571 6. The amount taken as a credit under s. 220.195 which is
1572 deductible from gross income in the computation of taxable
1573 income for the taxable year.

1574 7. That portion of assessments to fund a guaranty
1575 association incurred for the taxable year which is equal to the



1576 amount of the credit allowable for the taxable year.

1577 8. In the case of a nonprofit corporation which holds a
1578 pari-mutuel permit and which is exempt from federal income tax
1579 as a farmers' cooperative, an amount equal to the excess of the
1580 gross income attributable to the pari-mutuel operations over the
1581 attributable expenses for the taxable year.

1582 9. The amount taken as a credit for the taxable year under
1583 s. 220.1895.

1584 10. Up to nine percent of the eligible basis of any
1585 designated project which is equal to the credit allowable for
1586 the taxable year under s. 220.185.

1587 11. The amount taken as a credit for the taxable year
1588 under s. 220.1875. The addition in this subparagraph is intended
1589 to ensure that the same amount is not allowed for the tax
1590 purposes of this state as both a deduction from income and a
1591 credit against the tax. This addition is not intended to result
1592 in adding the same expense back to income more than once.

1593 12. The amount taken as a credit for the taxable year
1594 under s. 220.192.

1595 13. The amount taken as a credit for the taxable year
1596 under s. 220.193.

1597 14. Any portion of a qualified investment, as defined in
1598 s. 288.9913, which is claimed as a deduction by the taxpayer and
1599 taken as a credit against income tax pursuant to s. 288.9916.

1600 15. The costs to acquire a tax credit pursuant to s.



1601 288.1254(5) that are deducted from or otherwise reduce federal
 1602 taxable income for the taxable year.

1603 16. The amount taken as a credit for the taxable year
 1604 pursuant to s. 220.194.

1605 17. The amount taken as a credit for the taxable year
 1606 under s. 220.196. The addition in this subparagraph is intended
 1607 to ensure that the same amount is not allowed for the tax
 1608 purposes of this state as both a deduction from income and a
 1609 credit against the tax. The addition is not intended to result
 1610 in adding the same expense back to income more than once.

1611 Section 29. Paragraph (c) of subsection (1) of section
 1612 220.183, Florida Statutes, is amended to read:

1613 220.183 Community contribution tax credit.—

1614 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1615 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1616 SPENDING.—

1617 (c) The total amount of tax credit which may be granted
 1618 for all programs approved under this section, s. 212.08(5)(p),
 1619 and s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year,
 1620 \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal
 1621 year, and \$10.5 million in each fiscal year thereafter for
 1622 projects that provide housing opportunities for persons with
 1623 special needs as defined in s. 420.0004 and homeownership
 1624 opportunities for low-income households or very-low-income
 1625 households as defined in s. 420.9071 and \$3.5 million each



1626 fiscal year for all other projects.

1627 Section 30. Paragraph (f) of subsection (2) of section
1628 220.1845, Florida Statutes, is amended to read:

1629 220.1845 Contaminated site rehabilitation tax credit.—

1630 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1631 (f) The total amount of the tax credits which may be
1632 granted under this section is \$23 million in the 2018-2019
1633 fiscal year and \$10 million each fiscal year thereafter.

1634 Section 31. Subsection (1) of section 220.1875, Florida
1635 Statutes, is amended, and subsection (4) is added to that
1636 section to read:

1637 220.1875 Credit for contributions to eligible nonprofit
1638 scholarship-funding organizations.—

1639 (1) There is allowed a credit of 100 percent of an
1640 eligible contribution made to an eligible nonprofit scholarship-
1641 funding organization under s. 1002.395 against any tax due for a
1642 taxable year under this chapter after the application of any
1643 other allowable credits by the taxpayer. An eligible
1644 contribution must be made to an eligible nonprofit scholarship-
1645 funding organization on or before the date the taxpayer is
1646 required to file a return pursuant to s. 220.222. The credit
1647 granted by this section shall be reduced by the difference
1648 between the amount of federal corporate income tax taking into
1649 account the credit granted by this section and the amount of
1650 federal corporate income tax without application of the credit



1651 granted by this section.

1652 (4) If a taxpayer applies and is approved for a credit
1653 under s. 1002.395 after timely requesting an extension to file
1654 under s. 220.222(2):

1655 (a) The credit does not reduce the amount of tax due for
1656 purposes of the department's determination as to whether the
1657 taxpayer was in compliance with the requirement to pay tentative
1658 taxes under ss. 220.222 and 220.32.

1659 (b) The taxpayer's noncompliance with the requirement to
1660 pay tentative taxes shall result in the revocation and
1661 rescindment of any such credit.

1662 (c) The taxpayer shall be assessed for any taxes,
1663 penalties, or interest due from the taxpayer's noncompliance
1664 with the requirement to pay tentative taxes.

1665 Section 32. Subsection (9) of section 318.14, Florida
1666 Statutes, is amended to read:

1667 318.14 Noncriminal traffic infractions; exception;
1668 procedures.—

1669 (9) Any person who does not hold a commercial driver
1670 license or commercial learner's permit and who is cited while
1671 driving a noncommercial motor vehicle for an infraction under
1672 this section other than a violation of s. 316.183(2), s.
1673 316.187, or s. 316.189 when the driver exceeds the posted limit
1674 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
1675 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in



1676 lieu of a court appearance, elect to attend in the location of
1677 his or her choice within this state a basic driver improvement
1678 course approved by the Department of Highway Safety and Motor
1679 Vehicles. In such a case, adjudication must be withheld, any
1680 civil penalty that is imposed by s. 318.18(3) must be reduced by
1681 18 percent, and points, as provided by s. 322.27, may not be
1682 assessed. However, a person may not make an election under this
1683 subsection if the person has made an election under this
1684 subsection in the preceding 12 months. A person may not make
1685 more than five elections within his or her lifetime under this
1686 subsection. The requirement for community service under s.
1687 318.18(8) is not waived by a plea of nolo contendere or by the
1688 withholding of adjudication of guilt by a court. ~~If a person~~
1689 ~~makes an election to attend a basic driver improvement course~~
1690 ~~under this subsection, 18 percent of the civil penalty imposed~~
1691 ~~under s. 318.18(3) shall be deposited in the State Courts~~
1692 ~~Revenue Trust Fund; however, that portion is not revenue for~~
1693 ~~purposes of s. 28.36 and may not be used in establishing the~~
1694 ~~budget of the clerk of the court under that section or s. 28.35.~~

1695 Section 33. Paragraph (b) of subsection (1) of section
1696 318.15, Florida Statutes, is amended to read:

1697 318.15 Failure to comply with civil penalty or to appear;
1698 penalty.-

1699 (1)

1700 (b) However, a person who elects to attend driver



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1701 improvement school and has paid the civil penalty as provided in
1702 s. 318.14(9), but who subsequently fails to attend the driver
1703 improvement school within the time specified by the court is
1704 ~~shall be~~ deemed to have admitted the infraction and shall be
1705 adjudicated guilty. If the person received ~~In such a case in~~
1706 ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)
1707 ~~as it existed before February 1, 2009,~~ the person must pay the
1708 clerk of the court that amount and a processing fee of up to
1709 \$18, after which ~~no~~ additional penalties, court costs, or
1710 surcharges may not ~~shall~~ be imposed for the violation. In all
1711 other such cases, the person must pay the clerk a processing fee
1712 of up to \$18, after which ~~no~~ additional penalties, court costs,
1713 or surcharges may not ~~shall~~ be imposed for the violation. The
1714 clerk of the court shall notify the department of the person's
1715 failure to attend driver improvement school and points shall be
1716 assessed pursuant to s. 322.27.

1717 Section 34. Subsection (4) of section 376.30781, Florida
1718 Statutes, is amended to read:

1719 376.30781 Tax credits for rehabilitation of drycleaning-
1720 solvent-contaminated sites and brownfield sites in designated
1721 brownfield areas; application process; rulemaking authority;
1722 revocation authority.—

1723 (4) The Department of Environmental Protection is
1724 responsible for allocating the tax credits provided for in s.
1725 220.1845, which may not exceed a total of \$23 million in tax



1726 | credits in fiscal year 2018-2019 and \$10 million in tax credits
1727 | each fiscal year thereafter.

1728 | Section 35. Paragraph (c) of subsection (1) of section
1729 | 624.5105, Florida Statutes, is amended to read:

1730 | 624.5105 Community contribution tax credit; authorization;
1731 | limitations; eligibility and application requirements;
1732 | administration; definitions; expiration.—

1733 | (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1734 | (c) The total amount of tax credit which may be granted
1735 | for all programs approved under this section and ss.

1736 | 212.08(5)(p) and 220.183 is \$10.5 million in the 2018-2019
1737 | fiscal year, \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~

1738 | ~~2018~~ fiscal year, and \$10.5 million in each fiscal year
1739 | thereafter for projects that provide housing opportunities for
1740 | persons with special needs as defined in s. 420.0004 or
1741 | homeownership opportunities for low-income or very-low-income
1742 | households as defined in s. 420.9071 and \$3.5 million each
1743 | fiscal year for all other projects.

1744 | Section 36. Subsection (3) of section 718.111, Florida
1745 | Statutes, is amended to read:

1746 | 718.111 The association.—

1747 | (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
1748 | SUE, AND BE SUED; ~~CONFLICT OF INTEREST.~~—

1749 | (a) The association may contract, sue, or be sued with
1750 | respect to the exercise or nonexercise of its powers. For these



1751 purposes, the powers of the association include, but are not
1752 limited to, the maintenance, management, and operation of the
1753 condominium property.

1754 (b) After control of the association is obtained by unit
1755 owners other than the developer, the association may:

1756 1. Institute, maintain, settle, or appeal actions or
1757 hearings in its name on behalf of all unit owners concerning
1758 matters of common interest to most or all unit owners,
1759 including, but not limited to, the common elements; the roof and
1760 structural components of a building or other improvements;
1761 mechanical, electrical, and plumbing elements serving an
1762 improvement or a building; representations of the developer
1763 pertaining to any existing or proposed commonly used facilities;
1764 ~~and~~

1765 2. ~~Protest protesting~~ ad valorem taxes on commonly used
1766 facilities and on units; ~~and may~~

1767 3. Defend actions in eminent domain or pertaining to ad
1768 valorem taxation of commonly used facilities or units; or

1769 4. Bring inverse condemnation actions.

1770 (c) If the association has the authority to maintain a
1771 class action, the association may be joined in an action as
1772 representative of that class with reference to litigation and
1773 disputes involving the matters for which the association could
1774 bring a class action.

1775 (d) The association, in its own name, or on behalf of some



1776 or all unit owners, may institute, file, protest, maintain or
1777 defend any administrative challenge, lawsuit, appeal or other
1778 challenge to ad valorem taxes assessed on units, commonly used
1779 facilities, or common elements. The affected association members
1780 are not necessary or indispensable parties to any such action.
1781 This paragraph is intended to clarify existing law and applies
1782 to any pending action.

1783 (e) Nothing herein limits any statutory or common-law
1784 right of any individual unit owner or class of unit owners to
1785 bring any action without participation by the association which
1786 may otherwise be available.

1787 (f) ~~(b)~~ An association may not hire an attorney who
1788 represents the management company of the association.

1789 Section 37. Subsection (3) of section 741.01, Florida
1790 Statutes, is amended to read:

1791 741.01 County court judge or clerk of the circuit court to
1792 issue marriage license; fee.—

1793 (3) An additional fee of \$25 shall be paid to the clerk
1794 upon receipt of the application for issuance of a marriage
1795 license. The moneys collected shall be remitted by the clerk to
1796 the Department of Revenue, monthly, for deposit in the State
1797 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1798 Section 38. Paragraph (j) of subsection (2) and paragraphs
1799 (b), (c), (f), and (g) of subsection (5) of section 1002.395,
1800 Florida Statutes, are amended to read:



1801 1002.395 Florida Tax Credit Scholarship Program.—

1802 (2) DEFINITIONS.—As used in this section, the term:

1803 (j) "Tax credit cap amount" means the maximum annual tax

1804 credit amount that the department may approve for ~~in~~ a state

1805 fiscal year.

1806 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

1807 (b) A taxpayer may submit an application to the department

1808 for a tax credit or credits under one or more of s. 211.0251, s.

1809 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1810 1. The taxpayer shall specify in the application each tax for

1811 which the taxpayer requests a credit and the applicable taxable

1812 year for a credit under s. 220.1875 or s. 624.51055 or the

1813 applicable state fiscal year for a credit under s. 211.0251, s.

1814 212.1831, or s. 561.1211. For purposes of s. 220.1875, a

1815 taxpayer may apply for a credit to be used for a prior taxable

1816 year before the date the taxpayer is required to file a return

1817 for that year pursuant to s. 220.222. The department shall

1818 approve tax credits on a first-come, first-served basis and must

1819 obtain the division's approval before approving a tax credit

1820 under s. 561.1211.

1821 2. Within 10 days after approving or denying an

1822 application, the department shall provide a copy of its approval

1823 or denial letter to the eligible nonprofit scholarship-funding

1824 organization specified by the taxpayer in the application.

1825 (c) If a tax credit approved under paragraph (b) is not



1826 fully used within the specified state fiscal year for credits
1827 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes
1828 due for the specified taxable year for credits under s. 220.1875
1829 or s. 624.51055 because of insufficient tax liability on the
1830 part of the taxpayer, the unused amount shall ~~may~~ be carried
1831 forward for a period not to exceed 10 ~~5~~ years. For purposes of
1832 s. 220.1875, a credit carried forward may be used in a
1833 subsequent year after applying the other credits and unused
1834 carryovers in the order provided in s. 220.02(8). ~~However, any~~
1835 ~~taxpayer that seeks to carry forward an unused amount of tax~~
1836 ~~credit must submit an application to the department for approval~~
1837 ~~of the carryforward tax credit in the year that the taxpayer~~
1838 ~~intends to use the carryforward. The department must obtain the~~
1839 ~~division's approval prior to approving the carryforward of a tax~~
1840 ~~credit under s. 561.1211.~~

1841 (f) Within 10 days after approving or denying ~~an~~
1842 ~~application for a carryforward tax credit under paragraph (c),~~
1843 the conveyance, transfer, or assignment of a tax credit under
1844 paragraph (d), or the rescindment of a tax credit under
1845 paragraph (e), the department shall provide a copy of its
1846 approval or denial letter to the eligible nonprofit scholarship-
1847 funding organization specified by the taxpayer. The department
1848 shall also include the eligible nonprofit scholarship-funding
1849 organization specified by the taxpayer on all letters or
1850 correspondence of acknowledgment for tax credits under s.



1851 212.1831.

1852 (g) For purposes of calculating the underpayment of
 1853 estimated corporate income taxes pursuant to s. 220.34 and tax
 1854 installment payments for taxes on insurance premiums or
 1855 assessments under s. 624.5092, the final amount due is the
 1856 amount after credits earned under s. 220.1875 or s. 624.51055
 1857 for contributions to eligible nonprofit scholarship-funding
 1858 organizations are deducted.

1859 1. For purposes of determining if a penalty or interest
 1860 shall be imposed for underpayment of estimated corporate income
 1861 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
 1862 a credit under s. 220.1875, reduce any ~~the following~~ estimated
 1863 payment in that taxable year by the amount of the credit. This
 1864 subparagraph applies to contributions made on or after July 1,
 1865 2014.

1866 2. For purposes of determining if a penalty under s.
 1867 624.5092 shall be imposed, an insurer may, after earning a
 1868 credit under s. 624.51055, reduce the following installment
 1869 payment of 27 percent of the amount of the net tax due as
 1870 reported on the return for the preceding year under s.
 1871 624.5092(2)(b) by the amount of the credit. This subparagraph
 1872 applies to contributions made on or after July 1, 2014.

1873 Section 39. Clothing, school supplies, personal computers,
 1874 and personal computer-related accessories; sales tax holiday.-

1875 (1) The tax levied under chapter 212, Florida Statutes,



1876 may not be collected during the period from August 3, 2018,
1877 through August 12, 2018, on the retail sale of:

1878 (a) Clothing, wallets, or bags, including handbags,
1879 backpacks, fanny packs, and diaper bags, but excluding
1880 briefcases, suitcases, and other garment bags, having a sales
1881 price of \$60 or less per item. As used in this paragraph, the
1882 term "clothing" means:

1883 1. Any article of wearing apparel intended to be worn on
1884 or about the human body, excluding watches, watchbands, jewelry,
1885 umbrellas, and handkerchiefs; and

1886 2. All footwear, excluding skis, swim fins, roller blades,
1887 and skates.

1888 (b) School supplies having a sales price of \$15 or less
1889 per item. As used in this paragraph, the term "school supplies"
1890 means pens, pencils, erasers, crayons, notebooks, notebook
1891 filler paper, legal pads, binders, lunch boxes, construction
1892 paper, markers, folders, poster board, composition books, poster
1893 paper, scissors, cellophane tape, glue or paste, rulers,
1894 computer disks, protractors, compasses, and calculators.

1895 (2) The tax levied under chapter 212, Florida Statutes,
1896 may not be collected during the period from August 3, 2018,
1897 through August 12, 2018, on the first \$1,000 of the sales price
1898 of personal computers or personal computer-related accessories
1899 purchased for noncommercial home or personal use. For purposes
1900 of this subsection, the term:



1901 (a) "Personal computers" includes electronic book readers,
1902 laptops, desktops, handhelds, tablets, and tower computers. The
1903 term does not include cellular telephones, video game consoles,
1904 digital media receivers, or devices that are not primarily
1905 designed to process data.

1906 (b) "Personal computer-related accessories" includes
1907 keyboards, mice, personal digital assistants, monitors, other
1908 peripheral devices, modems, routers, and nonrecreational
1909 software, regardless of whether the accessories are used in
1910 association with a personal computer base unit. The term does
1911 not include furniture or systems, devices, software, or
1912 peripherals that are designed or intended primarily for
1913 recreational use.

1914 (c) "Monitors" does not include devices that include a
1915 television tuner.

1916 (3) The tax exemptions provided in this section do not
1917 apply to sales within a theme park or entertainment complex as
1918 defined in s. 509.013(9), Florida Statutes, within a public
1919 lodging establishment as defined in s. 509.013(4), Florida
1920 Statutes, or within an airport as defined in s. 330.27(2),
1921 Florida Statutes.

1922 (4) The tax exemptions provided in this section may apply
1923 at the option of a dealer if less than 5 percent of the dealer's
1924 gross sales of tangible personal property in the prior calendar
1925 year are comprised of items that would be exempt under this



1926 section. If a qualifying dealer chooses not to participate in
1927 the tax holiday, by August 1, 2018, the dealer must notify the
1928 Department of Revenue in writing of its election to collect
1929 sales tax during the holiday and must post a copy of that notice
1930 in a conspicuous location at its place of business.

1931 (5) The Department of Revenue may, and all conditions are
1932 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1933 Florida Statutes, to administer this section.

1934 (6) For the 2017-2018 fiscal year, the sum of \$243,814 in
1935 nonrecurring funds is appropriated from the General Revenue Fund
1936 to the Department of Revenue for the purpose of implementing
1937 this section. Funds remaining unexpended or unencumbered from
1938 this appropriation as of June 30, 2018, shall revert and be
1939 reappropriated for the same purpose in the 2018-2019 fiscal
1940 year.

1941 (7) This section shall take effect upon this act becoming
1942 a law.

1943 Section 40. Disaster preparedness supplies; sales tax
1944 holiday.—

1945 (1) The tax levied under chapter 212, Florida Statutes,
1946 may not be collected during the periods from May 4, 2018,
1947 through May 10, 2018; from June 1, 2018, through June 7, 2018;
1948 and from July 6, 2018, through July 12, 2018, on the retail sale
1949 of:



- 1950 (a) A portable self-powered light source selling for \$20
1951 or less.
- 1952 (b) A portable self-powered radio, two-way radio, or
1953 weather-band radio selling for \$50 or less.
- 1954 (c) A tarpaulin or other flexible waterproof sheeting
1955 selling for \$50 or less.
- 1956 (d) An item normally sold as, or generally advertised as,
1957 a ground anchor system or tie-down kit selling for \$50 or less.
- 1958 (e) A gas or diesel fuel tank selling for \$25 or less.
- 1959 (f) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
1960 volt batteries, excluding automobile and boat batteries, selling
1961 for \$30 or less.
- 1962 (g) A nonelectric food storage cooler selling for \$30 or
1963 less.
- 1964 (h) A portable generator used to provide light or
1965 communications or preserve food in the event of a power outage
1966 selling for \$750 or less.
- 1967 (i) Reusable ice selling for \$10 or less.
- 1968 (2) The Department of Revenue may, and all conditions are
1969 deemed met to, adopt emergency rules pursuant to s 120.54(4),
1970 Florida Statutes, to administer this section.
- 1971 (3) The tax exemptions provided in this section do not
1972 apply to sales within a theme park or entertainment complex as
1973 defined in s. 509.013(9), Florida Statutes, within a public
1974 lodging establishment as defined in s. 509.013(4), Florida



1975 Statutes, or within an airport as defined in s. 330.27(2),
1976 Florida Statutes.

1977 (4) This section shall take effect upon this act becoming
1978 a law.

1979 Section 41. Equipment used to generate emergency electric
1980 energy.-

1981 (1) The purchase of any equipment to generate emergency
1982 electric energy at a nursing home facility as defined in s.
1983 400.021(12) or an assisted living facility as defined in s.
1984 429.02(5), is exempt from the tax imposed under chapter 212,
1985 Florida Statutes, during the period from July 1, 2017, through
1986 December 31, 2018. The electric energy that is generated must be
1987 used at the home or facility and meet the energy needs for
1988 emergency generation for that size and class of facility.

1989 (2) The purchaser of the equipment must provide the dealer
1990 with an affidavit certifying that the equipment will only be
1991 used as provided in subsection (1).

1992 (3) The exemption provided in subsection (1) is limited to
1993 a maximum of \$15,000 in tax for the purchase of equipment for
1994 any single facility.

1995 (4) (a) The exemption under this section may be applied at
1996 the time of purchase or is available through a refund from the
1997 Department of Revenue of previously paid taxes. For purchases
1998 made before the effective date of this section, an application
1999 for refund must be submitted to the department within 6 months



2000 after the effective date of this section. For purchases made on
2001 or after the effective date of this section, if the exemption
2002 was not applied to the purchase, an application for refund must
2003 be submitted to the department within 6 months after the date of
2004 purchase.

2005 (b) The purchaser of the emergency electric equipment
2006 applying for a refund under this subsection must provide the
2007 department with an affidavit certifying that the equipment will
2008 only be used as provided in subsection (1).

2009 (5) A person furnishing a false affidavit to the dealer
2010 pursuant to subsection (2) or the Department of Revenue pursuant
2011 to subsection (4) is subject to the penalty set forth in s.
2012 212.085 and as otherwise authorized by law.

2013 (6) The Department of Revenue may, and all conditions are
2014 deemed met to, adopt emergency rules pursuant to s 120.54(4),
2015 Florida Statutes, to administer this section.

2016 (7) Notwithstanding any other provision of law, emergency
2017 rules adopted pursuant to subsection (6) are effective for 6
2018 months after adoption and may be renewed during the pendency of
2019 procedures to adopt permanent rules addressing the subject of
2020 the emergency rules.

2021 (8) This section shall take effect upon becoming a law and
2022 operates retroactively to July 1, 2017.

2023 Section 42. Fencing materials used in agriculture.-

2024 (1) The purchase of fencing materials is exempt from the



2025 tax imposed under chapter 212, Florida Statutes, during the
2026 period from September 10, 2017, through May 31, 2018, if the
2027 fencing materials will be or were used to repair damage to
2028 fences that occurred as a direct result of the impact of
2029 Hurricane Irma. The exemption provided by this section is
2030 available only through a refund from the Department of Revenue
2031 of previously paid taxes.

2032 (2) For purposes of the exemption provided in this
2033 section, the term:

2034 (a) "Agricultural land" means a farm, as defined in s.
2035 823.14, land that is an integral part of a farm operation, or
2036 land that is classified as agricultural land under s. 193.461.

2037 (b) "Fencing materials" means hog wire and nylon mesh
2038 netting used on agricultural land for protection from predatory
2039 or destructive animals and barbed wire fencing, and includes
2040 gates and materials used to construct or repair such fencing,
2041 used on a beef or dairy cattle farm.

2042 (3) To receive a refund pursuant to this section, the
2043 owner of the fencing materials or the real property into which
2044 the fencing materials were incorporated must apply to the
2045 Department of Revenue by December 31, 2018. The refund
2046 application must include the following information:

2047 (a) The name and address of the person claiming the
2048 refund.

2049 (b) The address and assessment roll parcel number of the



2050 agricultural land in which the fencing materials was or will be
2051 used.

2052 (c) The sales invoice or other proof of purchase of the
2053 fencing materials, showing the amount of sales tax paid, the
2054 date of purchase, and the name and address of the dealer from
2055 whom the materials were purchased.

2056 (d) An affidavit executed by the owner of the fencing
2057 materials or the real property into which the fencing materials
2058 were or will be incorporated including a statement that the
2059 fencing materials were or will be used to repair fencing damaged
2060 as a direct result of the impact of Hurricane Irma.

2061 (4) A person furnishing a false affidavit to the
2062 Department of Revenue pursuant to subsection (3) is subject to
2063 the penalty set forth in s. 212.085 and as otherwise authorized
2064 by law.

2065 (5) The Department of Revenue may, and all conditions are
2066 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2067 Florida Statutes, to administer this section.

2068 (6) Notwithstanding any other provision of law, emergency
2069 rules adopted pursuant to subsection (5) are effective for 6
2070 months after adoption and may be renewed during the pendency of
2071 procedures to adopt permanent rules addressing the subject of
2072 the emergency rules.

2073 (7) This section shall take effect upon becoming a law and
2074 operates retroactively to September 10, 2017.



2075 Section 43. Building materials used in the repair of
2076 nonresidential farm buildings damaged by Hurricane Irma.—

2077 (1) Building materials used to repair a nonresidential
2078 farm building damaged as a direct result of the impact of
2079 Hurricane Irma and purchased during the period from September
2080 10, 2017, through May 31, 2018, are exempt from the tax imposed
2081 under chapter 212, Florida Statutes. The exemption provided by
2082 this section is available only through a refund of previously
2083 paid taxes.

2084 (2) For purposes of the exemption provided in this
2085 section, the term:

2086 (a) "Building materials" means tangible personal property
2087 that becomes a component part of a nonresidential farm building.

2088 (b) "Nonresidential farm building" has the same meaning as
2089 in s. 604.50, Florida Statutes.

2090 (3) To receive a refund pursuant to this section, the
2091 owner of the building materials or of the real property into
2092 which the building materials will be or were incorporated must
2093 apply to the Department of Revenue by December 31, 2018. The
2094 refund application must include the following information:

2095 (a) The name and address of the person claiming the
2096 refund.

2097 (b) The address and assessment roll parcel number of the
2098 real property where the building materials were or will be used.

2099 (c) The sales invoice or other proof of purchase of the



2100 building materials, showing the amount of sales tax paid, the
2101 date of purchase, and the name and address of the dealer from
2102 whom the materials were purchased.

2103 (d) An affidavit executed by the owner of the building
2104 materials or the real property into which the building materials
2105 will be or were incorporated including a statement that the
2106 building materials were or will be used to repair the
2107 nonresidential farm building damaged as a direct result of the
2108 impact of Hurricane Irma.

2109 (4) A person furnishing a false affidavit to the
2110 Department of Revenue pursuant to subsection (3) is subject to
2111 the penalty set forth in s. 212.085 and as otherwise provided by
2112 law.

2113 (5) The Department of Revenue may, and all conditions are
2114 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2115 Florida Statutes, to administer this section.

2116 (6) Notwithstanding any other provision of law, emergency
2117 rules adopted pursuant to subsection (5) are effective for 6
2118 months after adoption and may be renewed during the pendency of
2119 procedures to adopt permanent rules addressing the subject of
2120 the emergency rules.

2121 (7) This section shall take effect upon becoming a law and
2122 operates retroactively to September 10, 2017.

2123 Section 44. Refund of fuel taxes used for agricultural
2124 shipment after Hurricane Irma.—



2125 (1) Fuel purchased and used in this state during the
2126 period from September 10, 2017, through June 30, 2018, which is
2127 or was used in any motor vehicle driven or operated upon the
2128 public highways of this state for agricultural shipment is
2129 exempt from all state and county taxes authorized or imposed
2130 under parts I and II of chapter 206, Florida Statutes, excluding
2131 the taxes imposed under s. 206.41(1)(a) and (h), Florida
2132 Statutes. The exemption provided by this section is available to
2133 the fuel purchaser in an amount equal to the fuel tax imposed on
2134 fuel that was purchased for agricultural shipment during the
2135 period from September 10, 2017, through June 30, 2018. The
2136 exemption provided by this section is only available through a
2137 refund from the Department of Revenue.

2138 (2) For purposes of the exemption provided in this
2139 section, the term:

2140 (a) "Agricultural processing or storage facility" means
2141 property used or useful in separating, cleaning, processing,
2142 converting, packaging, handling, storing, and other activities
2143 necessary to prepare crops, livestock, related products, and
2144 other products of agriculture, and includes nonfarm facilities
2145 that produce agricultural products in whole or in part through
2146 natural processes, animal husbandry, and apiaries.

2147 (b) "Agricultural product" means the natural products of a
2148 farm, nursery, grove, orchard, vineyard, garden, or apiary,
2149 including livestock as defined in s. 585.01(13).



2150 (c) "Agricultural shipment" means the transport of any
2151 agricultural product from a farm, nursery, grove, orchard,
2152 vineyard, garden, or apiary to an agricultural processing or
2153 storage facility.

2154 (d) "Fuel" means motor fuel or diesel fuel, as those terms
2155 are defined in ss. 206.01 and 206.86, respectively.

2156 (e) "Fuel tax" means all state and county taxes authorized
2157 or imposed under chapter 206, Florida Statutes, on fuel.

2158 (f) "Motor vehicle" and "public highways" have the same
2159 meanings as in s. 206.01, Florida Statutes.

2160 (3) To receive a refund pursuant to this section, the fuel
2161 purchaser must apply to the Department of Revenue by December
2162 31, 2018. The refund application must include the following
2163 information:

2164 (a) The name and address of the person claiming the
2165 refund.

2166 (b) The names and addresses of up to three owners of
2167 farms, nurseries, groves, orchards, vineyards, gardens, or
2168 apiaries whose agricultural products were shipped by the person
2169 seeking the refund pursuant to this section.

2170 (c) The sales invoice or other proof of purchase of the
2171 fuel, showing the number of gallons of fuel purchased, the type
2172 of fuel purchased, the date of purchase, and the name and place
2173 of business of the dealer from whom the fuel was purchased.

2174 (d) The license number or other identification number of



2175 the motor vehicle that used the exempt fuel.

2176 (e) An affidavit executed by the person seeking the refund
2177 pursuant to this section, including a statement that he or she
2178 purchased and used the fuel for which the refund is being
2179 claimed during the period from September 10, 2017, through June
2180 30, 2018, for an agricultural shipment.

2181 (4) A person furnishing a false affidavit to the
2182 Department of Revenue pursuant to subsection (3) is subject to
2183 the penalty set forth in s. 206.11 and as otherwise provided by
2184 law.

2185 (5) The tax imposed under s. 212.0501 does not apply to
2186 fuel that is exempt under this section and for which a fuel
2187 purchaser received a refund under this section.

2188 (6) The Department of Revenue may, and all conditions are
2189 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
2190 Florida Statutes, to administer this section.

2191 (7) Notwithstanding any other provision of law, emergency
2192 rules adopted pursuant to subsection (6) are effective for 6
2193 months after adoption and may be renewed during the pendency of
2194 procedures to adopt permanent rules addressing the subject of
2195 the emergency rules.

2196 (8) This section shall take effect upon becoming a law and
2197 operate retroactively to September 10, 2017.

2198 Section 45. Paragraph (m) is added to subsection (8) of
2199 section 193.155, Florida Statutes, to read:



2200 193.155 Homestead assessments.—Homestead property shall be
 2201 assessed at just value as of January 1, 1994. Property receiving
 2202 the homestead exemption after January 1, 1994, shall be assessed
 2203 at just value as of January 1 of the year in which the property
 2204 receives the exemption unless the provisions of subsection (8)
 2205 apply.

2206 (8) Property assessed under this section shall be assessed
 2207 at less than just value when the person who establishes a new
 2208 homestead has received a homestead exemption as of January 1 of
 2209 either of the 2 immediately preceding years. A person who
 2210 establishes a new homestead as of January 1, 2008, is entitled
 2211 to have the new homestead assessed at less than just value only
 2212 if that person received a homestead exemption on January 1,
 2213 2007, and only if this subsection applies retroactive to January
 2214 1, 2008. For purposes of this subsection, a husband and wife who
 2215 owned and both permanently resided on a previous homestead shall
 2216 each be considered to have received the homestead exemption even
 2217 though only the husband or the wife applied for the homestead
 2218 exemption on the previous homestead. The assessed value of the
 2219 newly established homestead shall be determined as provided in
 2220 this subsection.

2221 (m) For purposes of receiving an assessment reduction
 2222 pursuant to this subsection, an owner of a homestead property
 2223 that was significantly damaged or destroyed as a result of a
 2224 named tropical storm or hurricane may elect, in the calendar



2225 year following the named tropical storm or hurricane, to have
2226 the significantly damaged or destroyed homestead deemed to have
2227 been abandoned as of the date of the named tropical storm or
2228 hurricane even though the owner received a homestead exemption
2229 on the property as of January 1 of the year immediately
2230 following the named tropical storm or hurricane. The election
2231 provided for in this paragraph is available only if the owner
2232 establishes a new homestead as of January 1 of the second year
2233 immediately following the storm or hurricane. This paragraph
2234 shall apply to homestead property damaged or destroyed on or
2235 after January 1, 2017.

2236 Section 46. Paragraph (g) of subsection (7) of section
2237 163.01, Florida Statutes, is amended to read:

2238 163.01 Florida Interlocal Cooperation Act of 1969.—

2239 (7)

2240 (g)1. Notwithstanding any other provisions of this
2241 section, any separate legal entity created under this section,
2242 the membership of which is limited to municipalities and
2243 counties of the state, and which may include a special district
2244 in addition to a municipality or county or both, may acquire,
2245 own, construct, improve, operate, and manage public facilities,
2246 or finance facilities on behalf of any person, relating to a
2247 governmental function or purpose, including, but not limited to,
2248 wastewater facilities, water or alternative water supply
2249 facilities, and water reuse facilities, which may serve



2250 populations within or outside of the members of the entity.
2251 Notwithstanding s. 367.171(7), any separate legal entity created
2252 under this paragraph is not subject to Public Service Commission
2253 jurisdiction. The separate legal entity may not provide utility
2254 services within the service area of an existing utility system
2255 unless it has received the consent of the utility.

2256 2. For purposes of this paragraph, the term:

2257 a. "Host government" means the governing body of the
2258 county, if the largest number of equivalent residential
2259 connections currently served by a system of the utility is
2260 located in the unincorporated area, or the governing body of a
2261 municipality, if the largest number of equivalent residential
2262 connections currently served by a system of the utility is
2263 located within that municipality's boundaries.

2264 b. "Separate legal entity" means any entity created by
2265 interlocal agreement the membership of which is limited to two
2266 or more special districts, municipalities, or counties of the
2267 state, but which entity is legally separate and apart from any
2268 of its member governments.

2269 c. "System" means a water or wastewater facility or group
2270 of such facilities owned by one entity or affiliate entities.

2271 d. "Utility" means a water or wastewater utility and
2272 includes every person, separate legal entity, lessee, trustee,
2273 or receiver owning, operating, managing, or controlling a
2274 system, or proposing construction of a system, who is providing,



2275 or proposes to provide, water or wastewater service to the
2276 public for compensation.

2277 3. A separate legal entity that seeks to acquire any
2278 utility shall notify the host government in writing by certified
2279 mail about the contemplated acquisition not less than 30 days
2280 before any proposed transfer of ownership, use, or possession of
2281 any utility assets by such separate legal entity. The potential
2282 acquisition notice shall be provided to the legislative head of
2283 the governing body of the host government and to its chief
2284 administrative officer and shall provide the name and address of
2285 a contact person for the separate legal entity and information
2286 identified in s. 367.071(4)(a) concerning the contemplated
2287 acquisition.

2288 4.a. Within 30 days following receipt of the notice, the
2289 host government may adopt a resolution to become a member of the
2290 separate legal entity, adopt a resolution to approve the utility
2291 acquisition, or adopt a resolution to prohibit the utility
2292 acquisition by the separate legal entity if the host government
2293 determines that the proposed acquisition is not in the public
2294 interest. A resolution adopted by the host government which
2295 prohibits the acquisition may include conditions that would make
2296 the proposal acceptable to the host government.

2297 b. If a host government adopts a membership resolution,
2298 the separate legal entity shall accept the host government as a
2299 member on the same basis as its existing members before any



2300 transfer of ownership, use, or possession of the utility or the
2301 utility facilities. If a host government adopts a resolution to
2302 approve the utility acquisition, the separate legal entity may
2303 complete the acquisition. If a host government adopts a
2304 prohibition resolution, the separate legal entity may not
2305 acquire the utility within that host government's territory
2306 without the specific consent of the host government by future
2307 resolution. If a host government does not adopt a prohibition
2308 resolution or an approval resolution, the separate legal entity
2309 may proceed to acquire the utility after the 30-day notice
2310 period without further notice.

2311 5. After the acquisition or construction of any utility
2312 systems by a separate legal entity created under this paragraph,
2313 revenues or any other income may not be transferred or paid to a
2314 member of a separate legal entity, or to any other special
2315 district, county, or municipality, from user fees or other
2316 charges or revenues generated from customers that are not
2317 physically located within the jurisdictional or service delivery
2318 boundaries of the member, special district, county, or
2319 municipality receiving the transfer or payment. Any transfer or
2320 payment to a member, special district, or other local government
2321 must be solely from user fees or other charges or revenues
2322 generated from customers that are physically located within the
2323 jurisdictional or service delivery boundaries of the member,
2324 special district, or local government receiving the transfer of



2325 payment.

2326 6. This section is an alternative provision otherwise
2327 provided by law as authorized in s. 4, Art. VIII of the State
2328 Constitution for any transfer of power as a result of an
2329 acquisition of a utility by a separate legal entity from a
2330 municipality, county, or special district.

2331 7. The entity may finance or refinance the acquisition,
2332 construction, expansion, and improvement of such facilities
2333 relating to a governmental function or purpose through the
2334 issuance of its bonds, notes, or other obligations under this
2335 section or as otherwise authorized by law. The entity has all
2336 the powers provided by the interlocal agreement under which it
2337 is created or which are necessary to finance, own, operate, or
2338 manage the public facility, including, without limitation, the
2339 power to establish rates, charges, and fees for products or
2340 services provided by it, the power to levy special assessments,
2341 the power to sell or finance all or a portion of such facility,
2342 and the power to contract with a public or private entity to
2343 manage and operate such facilities or to provide or receive
2344 facilities, services, or products. Except as may be limited by
2345 the interlocal agreement under which the entity is created, all
2346 of the privileges, benefits, powers, and terms of s. 125.01,
2347 relating to counties, and s. 166.021, relating to
2348 municipalities, are fully applicable to the entity. However,
2349 neither the entity nor any of its members on behalf of the



2350 entity may exercise the power of eminent domain over the
2351 facilities or property of any existing water or wastewater plant
2352 utility system, nor may the entity acquire title to any water or
2353 wastewater plant utility facilities, other facilities, or
2354 property which was acquired by the use of eminent domain after
2355 the effective date of this act. Bonds, notes, and other
2356 obligations issued by the entity are issued on behalf of the
2357 public agencies that are members of the entity.

2358 8. Any entity created under this section may also issue
2359 bond anticipation notes in connection with the authorization,
2360 issuance, and sale of bonds. The bonds may be issued as serial
2361 bonds or as term bonds or both. Any entity may issue capital
2362 appreciation bonds or variable rate bonds. Any bonds, notes, or
2363 other obligations must be authorized by resolution of the
2364 governing body of the entity and bear the date or dates; mature
2365 at the time or times, not exceeding 40 years from their
2366 respective dates; bear interest at the rate or rates; be payable
2367 at the time or times; be in the denomination; be in the form;
2368 carry the registration privileges; be executed in the manner; be
2369 payable from the sources and in the medium or payment and at the
2370 place; and be subject to the terms of redemption, including
2371 redemption prior to maturity, as the resolution may provide. If
2372 any officer whose signature, or a facsimile of whose signature,
2373 appears on any bonds, notes, or other obligations ceases to be
2374 an officer before the delivery of the bonds, notes, or other



2375 obligations, the signature or facsimile is valid and sufficient
2376 for all purposes as if he or she had remained in office until
2377 the delivery. The bonds, notes, or other obligations may be sold
2378 at public or private sale for such price as the governing body
2379 of the entity shall determine. Pending preparation of the
2380 definitive bonds, the entity may issue interim certificates,
2381 which shall be exchanged for the definitive bonds. The bonds may
2382 be secured by a form of credit enhancement, if any, as the
2383 entity deems appropriate. The bonds may be secured by an
2384 indenture of trust or trust agreement. In addition, the
2385 governing body of the legal entity may delegate, to an officer,
2386 official, or agent of the legal entity as the governing body of
2387 the legal entity may select, the power to determine the time;
2388 manner of sale, public or private; maturities; rate of interest,
2389 which may be fixed or may vary at the time and in accordance
2390 with a specified formula or method of determination; and other
2391 terms and conditions as may be deemed appropriate by the
2392 officer, official, or agent so designated by the governing body
2393 of the legal entity. However, the amount and maturity of the
2394 bonds, notes, or other obligations and the interest rate of the
2395 bonds, notes, or other obligations must be within the limits
2396 prescribed by the governing body of the legal entity and its
2397 resolution delegating to an officer, official, or agent the
2398 power to authorize the issuance and sale of the bonds, notes, or
2399 other obligations.



2400 9. Bonds, notes, or other obligations issued under this
2401 paragraph may be validated as provided in chapter 75. The
2402 complaint in any action to validate the bonds, notes, or other
2403 obligations must be filed only in the Circuit Court for Leon
2404 County. The notice required to be published by s. 75.06 must be
2405 published in Leon County and in each county that is a member of
2406 the entity issuing the bonds, notes, or other obligations, or in
2407 which a member of the entity is located, and the complaint and
2408 order of the circuit court must be served only on the State
2409 Attorney of the Second Judicial Circuit and on the state
2410 attorney of each circuit in each county that is a member of the
2411 entity issuing the bonds, notes, or other obligations or in
2412 which a member of the entity is located. Section 75.04(2) does
2413 not apply to a complaint for validation brought by the legal
2414 entity.

2415 10. The accomplishment of the authorized purposes of a
2416 legal entity created under this paragraph is in all respects for
2417 the benefit of the people of the state, for the increase of
2418 their commerce and prosperity, and for the improvement of their
2419 health and living conditions. Since the legal entity will
2420 perform essential governmental functions for the public health,
2421 safety, and welfare in accomplishing its purposes, the legal
2422 entity is not required to pay any taxes or assessments of any
2423 kind whatsoever upon any property acquired or used by it for
2424 such purposes or upon any revenues at any time received by it,



2425 whether the property is within or outside the jurisdiction of
2426 members of the entity. The exemption provided in this paragraph
2427 applies regardless of whether the separate legal entity enters
2428 into agreements with private firms or entities to manage,
2429 operate, or improve the utilities owned by the separate legal
2430 entity. The bonds, notes, and other obligations of an entity,
2431 their transfer, and the income therefrom, including any profits
2432 made on the sale thereof, are at all times free from taxation of
2433 any kind by the state or by any political subdivision or other
2434 agency or instrumentality thereof. The exemption granted in this
2435 subparagraph is not applicable to any tax imposed by chapter 220
2436 on interest, income, or profits on debt obligations owned by
2437 corporations.

2438 Section 47. Subsection (2) of section 206.052, Florida
2439 Statutes, is renumbered as subsection (3), and a new subsection
2440 (2) is added to that section, to read:

2441 206.052 Export of tax-free fuels.—

2442 (2) A terminal supplier may purchase taxable motor fuels
2443 from another terminal supplier at a terminal without paying the
2444 tax imposed pursuant to this part only under the following
2445 circumstances:

2446 (a) The terminal supplier who purchased the motor fuel
2447 will sell the motor fuel to a licensed exporter for immediate
2448 export from the state.

2449 (b) The terminal supplier who purchased the motor fuel has



2450 designated to the terminal supplier who sold the motor fuel the
2451 destination for delivery of the fuel to a location outside the
2452 state.

2453 (c) The terminal supplier who purchased the motor fuel is
2454 licensed in the state of destination and has supplied the
2455 terminal supplier who sold the motor fuel with that license
2456 number.

2457 (d) The licensed exporter has not been barred from making
2458 tax-free exports by the department for violation of s.
2459 206.051(5).

2460 (e) The terminal supplier who sold the motor fuel collects
2461 and remits to the state of destination all taxes imposed by the
2462 destination state on the fuel.

2463 Section 48. Chapter 451, Florida Statutes, consisting of
2464 sections 451.01 and 451.02, Florida Statutes, is created to
2465 read:

2466 CHAPTER 451

2467 MARKETPLACE CONTRACTORS

2468 451.01. Definitions.—For purposes of this chapter, the
2469 term:

2470 (1) "Marketplace contractor" or "contractor" means any
2471 individual or entity that:

2472 (a) Enters into an agreement with a marketplace platform
2473 to use the platform's technology application to connect with
2474 third-party individuals or entities seeking services.



2475 (b) In return for compensation, offers or provides
2476 services to third-party individuals or entities through the
2477 marketplace platform's technology application.

2478 (2) "Marketplace platform" or "platform" means an entity
2479 operating in this state that:

2480 (a) Offers an online-enabled technology application
2481 service, website, or system that enables marketplace contractors
2482 to provide services to third-party individuals or entities
2483 seeking such services.

2484 (b) Accepts service requests from the public only through
2485 its online-enabled technology application service, website, or
2486 system.

2487 451.02 Marketplace contractors.-

2488 (1) A marketplace contractor shall be treated as an
2489 independent contractor, and not an employee, of the marketplace
2490 platform for all purposes under state and local laws,
2491 regulations, and ordinances, including, but not limited to,
2492 chapters 440 and 443, if all of the following conditions are
2493 met:

2494 (a) The marketplace platform does not unilaterally
2495 prescribe specific hours during which the marketplace contractor
2496 must be available to accept service requests submitted through
2497 the platform from third-party individuals or entities.

2498 (b) The marketplace platform does not prohibit the
2499 marketplace contractor from using the technology application



2500 offered by other marketplace platforms.

2501 (c) The marketplace platform does not restrict the
2502 contractor from engaging in any other occupation or business.

2503 (d) The marketplace platform and marketplace contractor
2504 agree in writing that the marketplace contractor is an
2505 independent contractor with respect to the marketplace platform.

2506 (e) The marketplace contractor bears all or substantially
2507 all of the marketplace contractor's expenses incurred by the
2508 marketplace contractor in performing the services.

2509 (f) The marketplace contractor is responsible for paying
2510 taxes on the marketplace contractor's income.

2511 (2) The provisions of subsection (1) apply to services
2512 performed by a marketplace contractor before July 1, 2018, if
2513 the conditions set forth in subsection (1) were satisfied when
2514 the services were performed.

2515 (3) Compliance with this section is not mandatory to
2516 establish the existence of an independent contractor
2517 relationship. The exclusion of any marketplace contractor or
2518 digital platform from this section does not create any
2519 presumption and is not admissible to deny the existence of an
2520 independent contractor relationship.

2521 (4) This section does not apply to:

2522 (a) Services performed in the employ of the state, a
2523 political subdivision of the state, an Indian tribe, an
2524 instrumentality of a state, or any political subdivision of a



2525 state or an Indian tribe that is wholly owned by one or more
2526 states, political subdivisions, or Indian tribes, respectively,
2527 provided that such service is excluded from employment as
2528 defined in s. 3306 of the Federal Unemployment Tax Act.

2529 (b) Services performed in the employ of a religious,
2530 charitable, educational, or other organization that is excluded
2531 from employment as defined in ss. 3301 through 3311 of the
2532 Federal Unemployment Tax Act, solely by reason of s. 3306(c)(8)
2533 of the act.

2534 (c) Services consisting of transporting freight; sealed
2535 and closed envelopes, boxes, or parcels; or other sealed and
2536 closed containers, for compensation.

2537 Section 49. Sections 44-47 of this act are considered
2538 revenue laws for the purposes of ss. 213.05 and 213.06, Florida
2539 Statutes, and the provisions of s. 72.011, Florida Statutes,
2540 apply to those sections of this act.

2541 Section 50. The amendments made by this act to ss. 220.13,
2542 220.1875, and 1002.395, Florida Statutes, apply to taxable years
2543 beginning on or after January 1, 2018.

2544 Section 51. The amendments made by this act to ss.
2545 197.3631, 197.572, and 197.573, Florida Statutes, and the
2546 creation by this act of s. 193.0237, Florida Statutes, first
2547 apply to taxes and special assessments levied in 2018.

2548 Section 52. (1) The Department of Revenue is authorized,
2549 and all conditions are deemed to be met, to adopt emergency



2550 rules pursuant to s. 120.54(4), Florida Statutes, for the
2551 purpose of implementing the amendments made by this act to ss.
2552 212.1831, 220.13, 220.1875, and 1002.395, Florida Statutes, and
2553 the creation by this act of s. 212.099, Florida Statutes.

2554 (2) Notwithstanding any other provision of law, emergency
2555 rules adopted pursuant to subsection (1) are effective for 6
2556 months after adoption and may be renewed during the pendency of
2557 procedures to adopt permanent rules addressing the subject of
2558 the emergency rules.

2559 (3) This section shall take effect upon this act becoming
2560 a law and shall expire January 1, 2020.

2561 Section 53. For the 2018-2019 fiscal year, the sum of
2562 \$91,319 in nonrecurring funds is appropriated from the General
2563 Revenue Fund to the Department of Revenue to implement the
2564 provisions of this act.

2565 Section 54. Except as otherwise expressly provided in this
2566 act and except for this section, which shall take effect upon
2567 this act becoming a law, this act shall take effect July 1,
2568 2018.