

1                                   A bill to be entitled  
2       An act relating to taxation; amending s. 125.0104,  
3       F.S.; authorizing the use of tourist development taxes  
4       for certain water quality improvement projects and  
5       parks or trails; increasing population thresholds for  
6       counties to use tourist development taxes for certain  
7       purposes; revising authorized uses of tourist  
8       development taxes for specified counties; providing  
9       that existing contracts or debt service shall not be  
10      impaired; amending s. 192.001, F.S.; revising the  
11      definition of the term "inventory" for property tax  
12      purposes; revising the definition of the term  
13      "tangible personal property" to specify the conditions  
14      under which certain construction work constructed or  
15      installed by certain electric utilities is deemed  
16      substantially completed; providing applicability;  
17      providing for retroactive operation; creating s.  
18      193.1557, F.S.; extending the time period within which  
19      certain changes to property damaged or destroyed by  
20      Hurricane Michael must commence to prevent the  
21      assessed value of the property from increasing;  
22      amending s. 194.011, F.S.; authorizing certain  
23      associations to represent, prosecute, or defend  
24      specified association members in front of the value  
25      adjustment board proceedings and subsequent

26 |       proceedings; providing applicability; amending s.  
27 |       194.035, F.S.; specifying the circumstances under  
28 |       which a special magistrate's appraisal may not be  
29 |       submitted as evidence to a value adjustment board;  
30 |       amending s. 194.181, F.S.; providing and revising the  
31 |       parties considered as the defendants in tax suits;  
32 |       requiring certain notice to be provided to unit owners  
33 |       in a specified way; providing unit owners options for  
34 |       defending a tax suit; imposing certain actions for  
35 |       unit owners who fail to respond to a specified notice;  
36 |       amending s. 195.073, F.S.; revising the property  
37 |       classifications for certain multifamily housing and  
38 |       commercial and industrial properties; amending s.  
39 |       195.096, F.S.; removing the requirement for the  
40 |       Department of Revenue to review tangible personal  
41 |       property rolls of each county; revising required  
42 |       computations regarding classifications of property;  
43 |       specifying that properties with more than nine units  
44 |       are commercial property for certain assessment roll  
45 |       purposes; amending s. 196.173, F.S.; revising the  
46 |       military operations that qualify certain  
47 |       servicemembers for an additional ad valorem tax  
48 |       exemption; revising the deadlines for applying for  
49 |       additional ad valorem tax exemptions for certain  
50 |       servicemembers for a specified tax year; providing

51 applicability; amending s. 196.197, F.S.; providing  
52 criteria to be used in determining the value of tax  
53 exemptions for charitable use of certain hospitals;  
54 defining terms; providing application requirements for  
55 tax exemptions for certain properties; amending s.  
56 196.198, F.S.; exempting land, buildings, and real  
57 property improvements used exclusively for educational  
58 purposes from ad valorem taxes if certain criteria are  
59 met; providing that the educational institution shall  
60 receive the full benefit of the exemption; requiring  
61 the property owner to make certain disclosures to the  
62 educational institution; amending s. 200.065, F.S.;  
63 providing alternative methods of notice related to the  
64 truth in millage process for counties for which a  
65 declared state of emergency exists; extending  
66 deadlines for notice during a declared state of  
67 emergency; revising publication and hearing  
68 requirements; providing for automatic extensions of  
69 certain deadlines in the event of a declared state of  
70 emergency; amending s. 200.069, F.S.; specifying  
71 information which property appraisers may include in  
72 the notice of ad valorem taxes and non-ad valorem  
73 assessments; amending s. 202.12, F.S.; reducing the  
74 tax rates applied to the sale of communications  
75 services and the retail sale of direct-to-home

76        satellite services after a certain date; amending ss.  
77        202.12001 and 203.001, F.S.; conforming provisions to  
78        changes made by the act; amending ss. 206.05 and  
79        206.90, F.S.; revising the maximum bond amount for  
80        licensed terminal suppliers; amending s. 206.8741,  
81        F.S.; reducing the penalty imposed for failure to  
82        conform to notice requirements related to dyed diesel  
83        fuel; amending s. 206.9826, F.S.; increasing the  
84        refund available to certain air carriers on the  
85        purchase of aviation fuel; amending s. 212.0305, F.S.;  
86        revising uses and distribution of the charter county  
87        convention development tax for specified counties;  
88        providing restrictions on the use of funds; providing  
89        that no existing contract or debt service shall be  
90        affected; amending s. 212.0306, F.S.; providing a name  
91        for the local option food and beverage tax in a  
92        certain county; revising approved uses of the proceeds  
93        of the tax; prohibiting interlocal agreements and  
94        contracts with certain convention and visitors bureaus  
95        from being renewed or extended; providing that no  
96        existing contract shall be affected; amending s.  
97        212.031, F.S.; reducing the tax levied on rental or  
98        license fees charged for the use of real property;  
99        amending s. 212.05, F.S.; extending the period in  
100        which a dealer and nonresident purchaser must provide

101        the state with documentation that a boat or aircraft  
102        purchased without the imposition of Florida sales tax  
103        will not be used in the state; amending s. 212.055,  
104        F.S.; providing an expiration date for the charter  
105        county and regional transportation system surtax for a  
106        certain county; requiring a resolution to levy the  
107        surtax after a certain date; requiring any new levy of  
108        the charter county and regional transportation system  
109        surtax to expire after 20 years; requiring the  
110        resolution to include a statement containing certain  
111        information; requiring the resolution to approve a  
112        school capital outlay surtax to include specified  
113        information; requiring revenues shared with charter  
114        schools to be expended by the charter schools in a  
115        certain manner; requiring revenues and expenditures to  
116        be accounted for in specified charter school financial  
117        reports; providing applicability; amending s. 212.134,  
118        F.S.; requiring specified entities that must file a  
119        return under section 6050W of the Internal Revenue  
120        Code to provide copies to the department; specifying  
121        procedures for submitting the information; providing  
122        penalties; creating s. 212.181, F.S.; providing  
123        procedures for jurisdictions to notify the department  
124        regarding changes to their business boundaries for  
125        certain purposes; providing guidelines for correction

126 of misallocated funds; providing procedures for  
127 correcting misallocated funds; providing deadlines for  
128 notifying the department of changes to business  
129 boundaries; providing rulemaking authority; amending  
130 ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;  
131 conforming provisions to changes made by the act;  
132 creating s. 213.0537, F.S.; authorizing the department  
133 to provide certain official correspondence to  
134 taxpayers electronically upon the affirmative request  
135 of the taxpayer; providing definitions; amending s.  
136 213.21, F.S.; tolling the period for filing a claim  
137 for refund for certain transactions during certain  
138 audit periods; amending s. 220.1105, F.S.; revising  
139 the definition of the term "final tax liability" for  
140 certain purposes; providing for retroactive  
141 application; amending s. 220.1845, F.S.; increasing,  
142 for a specified fiscal year, the total amount of  
143 contaminated site rehabilitation tax credits; creating  
144 s. 220.197, F.S.; defining the term "NAICS" for  
145 purposes of a certain tax credit; providing a credit  
146 against the corporate income tax in a specified amount  
147 and taxable year for certain taxpayers in car rental  
148 or leasing industries; providing for retroactive  
149 operation; repealing s. 288.11625, F.S., relating to  
150 the Sports Development Program; amending s. 376.30781,

F.S.; increasing, for a specified fiscal year, the total amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; amending s. 413.4021, F.S.; increasing the percent of revenues collected from the tax collection enforcement diversion program for specified purposes; amending s. 443.163, F.S.; providing that corrections to electronically filed reemployment tax reports must also be filed electronically; revising penalties; removing the requirement for certain parties to file electronically; removing the requirement that requests for waivers from statutory requirements be in writing; amending s. 626.932, F.S.; revising downward the surplus lines tax rate; revising the operation of the surplus lines tax for policies covering risks outside the state; amending s. 718.111, F.S.; providing that a condominium association may take certain actions relating to a challenge to ad valorem taxes in its own name or on behalf of unit owners; providing applicability; providing sales tax exemptions for certain clothing, school supplies, personal computers, and personal computer-related accessories during a certain timeframe; defining terms; specifying locations where the exemptions do not apply;

176        authorizing certain dealers to opt out of  
177        participating in the exemptions, subject to certain  
178        conditions; authorizing the department to adopt  
179        emergency rules; providing an appropriation; providing  
180        sales tax exemptions for certain disaster preparedness  
181        supplies during a certain timeframe; specifying  
182        locations where the exemptions do not apply;  
183        authorizing the department to adopt emergency rules;  
184        creating ss. 211.0252, 212.1833, 561.1212, and  
185        624.51056, F.S.; authorizing a tax credit for certain  
186        contributions made to an eligible charitable  
187        organization with certain restrictions; amending s.  
188        220.02, F.S.; revising legislative intent; amending  
189        ss. 220.13 and 220.186, F.S.; conforming cross-  
190        references to changes made by the act; creating s.  
191        220.1876, F.S.; authorizing a tax credit for certain  
192        contributions made to an eligible charitable  
193        organization with certain restrictions; providing  
194        requirements for applying a credit when the taxpayer  
195        requests an extension; creating s. 402.62, F.S.;  
196        creating the Children's Promise Tax Credit; providing  
197        definitions; providing requirements for designation as  
198        an eligible charitable organization; specifying  
199        certain organizations that may not be designated as an  
200        eligible charitable organization; providing



responsibilities of eligible charitable organizations that receive contributions under the tax credit; providing responsibilities of the department related to the tax credit; providing guidelines for the application of, limitations to, and transfers of the tax credit; providing for the preservation of the tax credit under certain circumstances; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to develop a cooperative agreement to administer the tax credit; authorizing the Department of Revenue, the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation, and the Department of Children and Families to adopt rules; authorizing the Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to share certain information as needed to administer the tax credit; authorizing the Department of Revenue to adopt emergency rules; providing an appropriation; requiring the Florida Institute for Child Welfare to analyze the use of funding provided by the tax credit and submit a report to the Governor and Legislature by a specified

date; amending s. 212.07, F.S.; authorizing dealers, subject to certain conditions, to advertise or hold out to the public that they will pay sales tax on behalf of the purchaser; amending s. 212.15, F.S.; conforming a provision to changes made by the act; providing appropriations; providing a directive to the Division of Law Revision; authorizing the Department of Revenue to adopt emergency rules for certain purposes; providing effective dates.

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

Section 1. Paragraphs (a), (b), and (e) of subsection (5) of section 125.0104, Florida Statutes, are amended, and paragraph (f) is added to that subsection, to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(5) AUTHORIZED USES OF REVENUE.—

(a) Except for counties identified in paragraph (f), all tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:

a. Publicly owned and operated convention centers, sports

251 stadiums, sports arenas, coliseums, or auditoriums within the  
252 boundaries of the county or subcounty special taxing district in  
253 which the tax is levied;

254 b. Auditoriums that are publicly owned but are operated by  
255 organizations that are exempt from federal taxation pursuant to  
256 26 U.S.C. s. 501(c)(3) and open to the public, within the  
257 boundaries of the county or subcounty special taxing district in  
258 which the tax is levied; ~~or~~

259 c. Aquariums or museums that are publicly owned and  
260 operated or owned and operated by not-for-profit organizations  
261 and open to the public, within the boundaries of the county or  
262 subcounty special taxing district in which the tax is levied; or

263 d. Parks or trails that are publicly owned and operated or  
264 owned and operated by not-for-profit organizations and open to  
265 the public, within the boundaries of the county or subcounty  
266 special taxing district in which the tax is levied;

267 2. To promote zoological parks that are publicly owned and  
268 operated or owned and operated by not-for-profit organizations  
269 and open to the public;

270 3. To promote and advertise tourism in this state and  
271 nationally and internationally; however, if tax revenues are  
272 expended for an activity, service, venue, or event, the  
273 activity, service, venue, or event must have as one of its main  
274 purposes the attraction of tourists as evidenced by the  
275 promotion of the activity, service, venue, or event to tourists;

276           4. To fund convention bureaus, tourist bureaus, tourist  
277 information centers, and news bureaus as county agencies or by  
278 contract with the chambers of commerce or similar associations  
279 in the county, which may include any indirect administrative  
280 costs for services performed by the county on behalf of the  
281 promotion agency;

282           5. To finance beach park facilities, or beach, channel,  
283 estuary, or lagoon improvement, maintenance, renourishment,  
284 restoration, and erosion control, including construction of  
285 beach groins and shoreline protection, enhancement, cleanup, or  
286 restoration of inland lakes and rivers to which there is public  
287 access as those uses relate to the physical preservation of the  
288 beach, shoreline, channel, estuary, lagoon, or inland lake or  
289 river. However, any funds identified by a county as the local  
290 matching source for beach renourishment, restoration, or erosion  
291 control projects included in the long-range budget plan of the  
292 state's Beach Management Plan, pursuant to s. 161.091, or funds  
293 contractually obligated by a county in the financial plan for a  
294 federally authorized shore protection project may not be used or  
295 loaned for any other purpose. In counties of fewer than 100,000  
296 population, up to 10 percent of the revenues from the tourist  
297 development tax may be used for beach park facilities; or

298           6. To acquire, construct, extend, enlarge, remodel,  
299 repair, improve, maintain, operate, or finance public facilities  
300 within the boundaries of the county or subcounty special taxing

301 district in which the tax is levied, if the public facilities  
302 are needed to increase tourist-related business activities in  
303 the county or subcounty special district and are recommended by  
304 the county tourist development council created pursuant to  
305 paragraph (4)(e). Tax revenues may be used for any related land  
306 acquisition, land improvement, design and engineering costs, and  
307 all other professional and related costs required to bring the  
308 public facilities into service. As used in this subparagraph,  
309 the term "public facilities" means major capital improvements  
310 that have a life expectancy of 5 or more years, including, but  
311 not limited to, transportation, sanitary sewer, solid waste,  
312 drainage, potable water, and pedestrian facilities. Tax revenues  
313 may be used for these purposes only if the following conditions  
314 are satisfied:

315       a. In the county fiscal year immediately preceding the  
316 fiscal year in which the tax revenues were initially used for  
317 such purposes, at least \$10 million in tourist development tax  
318 revenue was received;

319       b. The county governing board approves the use for the  
320 proposed public facilities by a vote of at least two-thirds of  
321 its membership;

322       c. No more than 70 percent of the cost of the proposed  
323 public facilities will be paid for with tourist development tax  
324 revenues, and sources of funding for the remaining cost are  
325 identified and confirmed by the county governing board;

d. At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism as provided by this subsection; and

e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

7. To finance water quality improvement projects, including, but not limited to:

a. Flood mitigation.

b. Seagrass or seaweed removal.

c. Algae control, cleanup, or prevention measures.

d. Waterway network restoration measures.

e. Septic-to-sewer conversion projects that are primarily undertaken to reduce or prevent the discharge of untreated or partially treated wastewater into surface water that is important to the local tourism industry if the applicable septic tank is:

(I) Within 2 miles of any surface water other than those designated as Outstanding Florida Waters as provided in s. 403.061(27); or

(II) Within 5 miles of any surface water designated as Outstanding Florida Waters pursuant to s. 403.061(27).

Subparagraphs 1. and 2. may be implemented through service

351 contracts and leases with lessees that have sufficient expertise  
352 or financial capability to operate such facilities.

353       (b) Tax revenues received pursuant to this section by a  
354 county of less than 950,000 ~~750,000~~ population imposing a  
355 tourist development tax may only be used by that county for the  
356 following purposes in addition to those purposes allowed  
357 pursuant to paragraph (a): to acquire, construct, extend,  
358 enlarge, remodel, repair, improve, maintain, operate, or promote  
359 one or more zoological parks, fishing piers or nature centers  
360 which are publicly owned and operated or owned and operated by  
361 not-for-profit organizations and open to the public. All  
362 population figures relating to this subsection shall be based on  
363 the most recent population estimates prepared pursuant to the  
364 provisions of s. 186.901. These population estimates shall be  
365 those in effect on July 1 of each year.

366       (e) Any use of the local option tourist development tax  
367 revenues collected pursuant to this section for a purpose not  
368 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or  
369 paragraphs (a)-(d) and (f) of this subsection is expressly  
370 prohibited.

371       (f) All tax revenues received pursuant to this section by  
372 a county, as defined in s. 125.011(1), imposing the tourist  
373 development tax shall be used by that county for the following  
374 purposes only:

375       1. Revenues may be used to complete any project underway

376 as of the effective date of this act or to perform any contract  
377 in existence on the effective date of this act, pursuant to this  
378 section as this section existed before the effective date of  
379 this act. Revenues may not be used to renew or extend such  
380 contracts or projects. Bonds or other debt outstanding as of the  
381 effective date of this act may be refinanced, but the duration  
382 of such debt pledging the tourist development tax may not be  
383 extended and the outstanding principal may not be increased,  
384 except to account for the costs of issuance.

385 2. Revenues not needed for projects, contracts, or debt  
386 obligations pursuant to subparagraph 1. shall be distributed and  
387 used as follows:

388 a. Fifty percent shall be distributed monthly to the  
389 governing boards of municipalities within the county and the  
390 county. Distributions to each municipality shall be in  
391 proportion to the amount collected in the prior month within  
392 each municipality as a share of the total collected in the prior  
393 month in the county as a whole. Distributions to the county  
394 shall be in proportion to the amount collected in the prior  
395 month within the unincorporated area of the county as a share of  
396 the total collected in the prior month in the county as a whole.  
397 These distributions may be used by the receiving jurisdiction  
398 to:

399 (I) Promote and advertise tourism and fund convention  
400 bureaus, tourist bureaus, tourist information centers, and news



401 bureaus. Municipalities receiving revenue under this sub-  
402 subparagraph may enter into an interlocal agreement to use such  
403 revenue to receive services provided by the entity receiving  
404 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

405 (II) Reimburse expenses incurred in providing public  
406 safety services, including emergency medical services as defined  
407 in s. 401.107(3), and law enforcement services, which are needed  
408 to address impacts related to increased tourism and visitors to  
409 an area. However, if taxes collected pursuant to this section  
410 are used to reimburse emergency medical services or public  
411 safety services for tourism or special events, the governing  
412 board of a county or municipality may not use such taxes to  
413 supplant the normal operating expenses of an emergency medical  
414 services department, a fire department, a sheriff's office, or a  
415 police department.

416 (III) Acquire, construct, extend, enlarge, remodel,  
417 repair, improve, maintain, operate, or promote parks or trails  
418 that are publicly owned and operated or owned and operated by  
419 not-for-profit organizations and open to the public, within the  
420 boundaries of the county or subcounty special taxing district in  
421 which the tax is levied.

422 (IV) Acquire, construct, extend, enlarge, remodel, repair,  
423 improve, maintain, operate, or finance public facilities within  
424 the boundaries of the jurisdiction, if the public facilities are  
425 needed to preserve or increase tourist-related business

activities in the jurisdiction. Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation; sanitary sewer, including solid waste, drainage, and potable water; and pedestrian facilities. Tax distributions may be used for these purposes only if the following conditions are satisfied:

(A) The governing board approves the use for the proposed public facilities by a vote of at least two-thirds of its membership.

(B) No more than 70 percent of the cost of the proposed public facilities will be paid for using tourist development tax revenues, and sources of funding for the remaining costs are identified and confirmed by the jurisdiction's governing board.

(C) No more than 40 percent of all tourist development tax revenues distributed to the jurisdiction are spent to promote and advertise tourism as provided by this paragraph.

(D) An independent professional analysis, performed at the expense of the jurisdiction, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the jurisdiction.

b. Twenty percent shall be distributed to the county to

451 fund the primary bureau, department, or association responsible  
452 for organizing, funding, and promoting opportunities for artists  
453 and cultural organizations within the county.

454 c. Thirty percent shall be distributed to the governing  
455 board of the county and used for one or more of the purposes set  
456 forth in the Local Option Coastal Recovery and Resiliency Tax in  
457 s. 212.0306(3) (a).

458 Section 2. Effective upon this act becoming a law,  
459 paragraphs (c) and (d) of subsection (11) of section 192.001,  
460 Florida Statutes, are amended to read:

461 192.001 Definitions.—All definitions set out in chapters 1  
462 and 200 that are applicable to this chapter are included herein.  
463 In addition, the following definitions shall apply in the  
464 imposition of ad valorem taxes:

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

467 (c)1. "Inventory" means only those chattels consisting of  
468 items commonly referred to as goods, wares, and merchandise (as  
469 well as inventory) which are held for sale or lease to customers  
470 in the ordinary course of business. Supplies and raw materials  
471 shall be considered to be inventory only to the extent that they  
472 are acquired for sale or lease to customers in the ordinary  
473 course of business or will physically become a part of  
474 merchandise intended for sale or lease to customers in the  
475 ordinary course of business. Partially finished products which

476 when completed will be held for sale or lease to customers in  
477 the ordinary course of business shall be deemed items of  
478 inventory. All livestock shall be considered inventory. Items of  
479 inventory held for lease to customers in the ordinary course of  
480 business, rather than for sale, shall be deemed inventory only  
481 prior to the initial lease of such items. For the purposes of  
482 this section, fuels used in the production of electricity shall  
483 be considered inventory.

484 2. "Inventory" also means construction and agricultural  
485 equipment weighing 1,000 pounds or more that is returned to a  
486 dealership under a rent-to-purchase option and held for sale to  
487 customers in the ordinary course of business. This subparagraph  
488 may not be considered in determining whether property that is  
489 not construction and agricultural equipment weighing 1,000  
490 pounds or more that is returned under a rent-to-purchase option  
491 is inventory under subparagraph 1.

492 3. Notwithstanding any provision in this section to the  
493 contrary, the term "inventory," for all levies other than school  
494 district levies, also means construction equipment owned by a  
495 heavy equipment rental dealer that is for sale or short-term  
496 rental in the normal course of business on the annual assessment  
497 date. For the purposes of this chapter and chapter 196, the term  
498 "heavy equipment rental dealer" means a person or entity  
499 principally engaged in the business of short-term rental and  
500 sale of equipment described under 532412 of the North American

501 Industry Classification System including attachments for the  
502 equipment or other ancillary equipment. As used in this  
503 subparagraph, the term "short-term rental" means the rental of a  
504 dealer's heavy equipment rental property for less than 365 days  
505 under an open-ended contract or under a contract with unlimited  
506 terms. The prior short-term rental of any construction or  
507 industrial equipment does not disqualify such property from  
508 qualifying as inventory under this paragraph following the term  
509 of such rental. The term "inventory" does not include heavy  
510 equipment rented with an operator.

511 (d) "Tangible personal property" means all goods,  
512 chattels, and other articles of value (but does not include the  
513 vehicular items enumerated in s. 1(b), Art. VII of the State  
514 Constitution and elsewhere defined) capable of manual possession  
515 and whose chief value is intrinsic to the article itself.

516 "Construction work in progress" consists of those items of  
517 tangible personal property commonly known as fixtures,  
518 machinery, and equipment when in the process of being installed  
519 in new or expanded improvements to real property and whose value  
520 is materially enhanced upon connection or use with a  
521 preexisting, taxable, operational system or facility.

522 Construction work in progress shall be deemed substantially  
523 completed when connected with the preexisting, taxable,  
524 operational system or facility. For the purposes of tangible  
525 personal property constructed or installed by an electric

526 utility, construction work in progress is not deemed  
527 substantially completed unless all permits or approvals required  
528 for commercial operation have been received or approved.

529 Inventory and household goods are expressly excluded from this  
530 definition.

531 Section 3. The amendment made by this act to s.  
532 192.001(11)(d), Florida Statutes, first applies to the 2020  
533 property tax roll and operates retroactively to January 1, 2020.

534 Section 4. Section 193.1557, Florida Statutes, is created  
535 to read:

536 193.1557 Assessment of certain property damaged or  
537 destroyed by Hurricane Michael.—For property damaged or  
538 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
539 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
540 additions, or improvements commenced within 5 years after  
541 January 1, 2019. This section applies to the 2019-2023 tax years  
542 and shall stand repealed on December 31, 2023.

543 Section 5. Paragraph (e) of subsection (3) of section  
544 194.011, Florida Statutes, is amended to read:

545 194.011 Assessment notice; objections to assessments.—

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

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

576       (e)1. A condominium association, as defined in s. 718.103,  
577 a cooperative association, as defined in s. 719.103, or any  
578 homeowners' association, as defined in s. 723.075, with approval  
579 of its board of administration or directors, may file with the  
580 value adjustment board a single joint petition on behalf of any  
581 association members who own units or parcels of property which  
582 the property appraiser determines are substantially similar with  
583 respect to location, proximity to amenities, number of rooms,  
584 living area, and condition. The condominium association,  
585 cooperative association, or homeowners' association ~~as defined~~  
586 ~~in s. 723.075~~ shall provide the unit or parcel owners with  
587 notice of its intent to petition the value adjustment board and  
588 shall provide at least 20 days for a unit or parcel owner to  
589 elect, in writing, that his or her unit or parcel not be  
590 included in the petition.

591       2. A condominium association, as defined in s. 718.103, or  
592 a cooperative association, as defined in s. 719.103, that has  
593 filed a single joint petition under this subsection may continue  
594 to represent, prosecute, and defend the unit owners through any  
595 related subsequent proceeding in any tribunal, including  
596 judicial review under part II of this chapter and any appeals.  
597 This subparagraph is intended to clarify existing law and  
598 applies to cases pending on July 1, 2020.

599       Section 6. Subsection (1) of section 194.035, Florida  
600 Statutes, is amended to read:



601           194.035   Special magistrates; property evaluators.—

602           (1)   In counties having a population of more than 75,000,  
603 the board shall appoint special magistrates for the purpose of  
604 taking testimony and making recommendations to the board, which  
605 recommendations the board may act upon without further hearing.  
606 These special magistrates may not be elected or appointed  
607 officials or employees of the county but shall be selected from  
608 a list of those qualified individuals who are willing to serve  
609 as special magistrates. Employees and elected or appointed  
610 officials of a taxing jurisdiction or of the state may not serve  
611 as special magistrates. The clerk of the board shall annually  
612 notify such individuals or their professional associations to  
613 make known to them that opportunities to serve as special  
614 magistrates exist. The Department of Revenue shall provide a  
615 list of qualified special magistrates to any county with a  
616 population of 75,000 or less. Subject to appropriation, the  
617 department shall reimburse counties with a population of 75,000  
618 or less for payments made to special magistrates appointed for  
619 the purpose of taking testimony and making recommendations to  
620 the value adjustment board pursuant to this section. The  
621 department shall establish a reasonable range for payments per  
622 case to special magistrates based on such payments in other  
623 counties. Requests for reimbursement of payments outside this  
624 range shall be justified by the county. If the total of all  
625 requests for reimbursement in any year exceeds the amount

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

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

Section 7. Subsection (2) of section 194.181, Florida Statutes, is amended to read:

194.181 Parties to a tax suit.—

676       (2)(a) In any case brought by a ~~the~~ taxpayer or a  
677       condominium or cooperative association, as defined in ss.  
678       718.103 and 719.103 respectively, on behalf of some or all unit  
679       owners, contesting the assessment of any property, the county  
680       property appraiser is the ~~shall be~~ party defendant.

681       (b) In any case brought by the property appraiser under  
682       ~~pursuant to~~ s. 194.036(1)(a) or (b), the taxpayer is the ~~shall~~  
683       ~~be~~ party defendant.

684       (c)1. In any case brought by the property appraiser under  
685       s. 194.036(1)(a) or (b) concerning a value adjustment board  
686       decision on a single joint petition filed by a condominium or  
687       cooperative association under s. 194.011(3), the association and  
688       all unit owners included in the single joint petition are the  
689       party defendants.

690       2. The condominium or cooperative association must provide  
691       unit owners with notice of its intent to respond to or answer  
692       the property appraiser's complaint and advise the unit owners  
693       that they may elect to:

694       a. Retain their own counsel to defend the appeal;  
695       b. Choose not to defend the appeal; or  
696       c. Be represented together with other unit owners in the  
697       response or answer filed by the association.

698       3. The notice required in subparagraph 2. must be hand-  
699       delivered or sent by certified mail, return receipt requested,  
700       to the unit owners and posted conspicuously on the condominium

701 or cooperative property in the same manner as for notice of  
702 board meetings under ss. 718.112(2) and 719.106(1). However, the  
703 notice may be electronically transmitted to any unit owner who  
704 has expressly consented in writing to receiving such notices  
705 through electronic transmission. The association must provide at  
706 least 14 days for unit owners to respond to the notice. Any unit  
707 owner who fails to respond to the association's notice will be  
708 represented in the response or answer filed by the association.

709 (d) In any case brought by the property appraiser under  
710 ~~pursuant to~~ s. 194.036(1)(c), the value adjustment board is the  
711 ~~shall be~~ party defendant.

712 Section 8. Paragraphs (a) and (b) of subsection (1) of  
713 section 195.073, Florida Statutes, are amended to read:

714 195.073 Classification of property.—All items required by  
715 law to be on the assessment rolls must receive a classification  
716 based upon the use of the property. The department shall  
717 promulgate uniform definitions for all classifications. The  
718 department may designate other subclassifications of property.  
719 No assessment roll may be approved by the department which does  
720 not show proper classifications.

721 (1) Real property must be classified according to the  
722 assessment basis of the land into the following classes:

723 (a) Residential, subclassified into categories, one  
724 category for homestead property and one for nonhomestead  
725 property:

1. Single family.
2. Mobile homes.
3. Multifamily, up to nine units.
4. Condominiums.
5. Cooperatives.
6. Retirement homes.

(b) Commercial and industrial, including apartments with more than nine units.

Section 9. Subsection (2) and paragraph (a) of subsection (3) of section 195.096, Florida Statutes, are amended to read:

195.096 Review of assessment rolls.—

(2) The department shall conduct, no less frequently than once every 2 years, an in-depth review of the real property assessment roll ~~rolls~~ of each county. The department need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3). Such in-depth review may include proceedings of the value adjustment board and the audit or review of procedures used by the counties to appraise property.

(a) The department shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the department shall consult with the property appraiser regarding the classifications and

751 strata to be studied, in order that the review will be useful to  
752 the property appraiser in evaluating his or her procedures.

753 (b) Every property appraiser whose upcoming roll is  
754 subject to an in-depth review shall, if requested by the  
755 department on or before January 1, deliver upon completion of  
756 the assessment roll a list of the parcel numbers of all parcels  
757 that did not appear on the assessment roll of the previous year,  
758 indicating the parcel number of the parent parcel from which  
759 each new parcel was created or "cut out."

760 (c) In conducting assessment ratio studies, the department  
761 must use all practicable steps, including stratified statistical  
762 and analytical reviews and sale-qualification studies, to  
763 maximize the representativeness or statistical reliability of  
764 samples of properties in tests of each classification, stratum,  
765 or roll made the subject of a ratio study published by it. The  
766 department shall document and retain records of the measures of  
767 representativeness of the properties studied in compliance with  
768 this section. Such documentation must include a record of  
769 findings used as the basis for the approval or disapproval of  
770 the tax roll in each county pursuant to s. 193.1142. In  
771 addition, to the greatest extent practicable, the department  
772 shall study assessment roll strata by subclassifications such as  
773 value groups and market areas for each classification or stratum  
774 to be studied, to maximize the representativeness of ratio study  
775 samples. For purposes of this section, the department shall rely

776 primarily on an assessment-to-sales-ratio study in conducting  
777 assessment ratio studies in those classifications of property  
778 specified in subsection (3) for which there are adequate market  
779 sales. The department shall compute the median and the value-  
780 weighted mean for each classification or subclassification  
781 studied and for the roll as a whole.

782 (d) In the conduct of these reviews, the department shall  
783 adhere to all standards to which the property appraisers are  
784 required to adhere.

785 (e) The department and each property appraiser shall  
786 cooperate in the conduct of these reviews, and each shall make  
787 available to the other all matters and records bearing on the  
788 preparation and computation of the reviews. The property  
789 appraisers shall provide any and all data requested by the  
790 department in the conduct of the studies, including electronic  
791 data processing tapes. Any and all data and samples developed or  
792 obtained by the department in the conduct of the studies shall  
793 be confidential and exempt from the provisions of s. 119.07(1)  
794 until a presentation of the findings of the study is made to the  
795 property appraiser. After the presentation of the findings, the  
796 department shall provide any and all data requested by a  
797 property appraiser developed or obtained in the conduct of the  
798 studies, including tapes. Direct reimbursable costs of providing  
799 the data shall be borne by the party who requested it. Copies of  
800 existing data or records, whether maintained or required



pursuant to law or rule, or data or records otherwise maintained, shall be submitted within 30 days from the date requested, in the case of written or printed information, and within 14 days from the date requested, in the case of computerized information.

(f) Within 120 days after receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the review for that county and publish the department's findings. The findings must include ~~a statement of the confidence interval for the median and such other~~ measures as may be appropriate for each classification or subclassification studied ~~and for the roll as a whole,~~ and related statistical and analytical details. The measures in the findings must be based on:

1. A 95-percent level of confidence; or
2. Ratio study standards that are generally accepted by professional appraisal organizations in developing a statistically valid sampling plan if a 95-percent level of confidence is not attainable.

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical measures computed under this section for the real property assessment roll ~~as a whole, the personal~~

826 ~~property assessment roll as a whole,~~ and independently for the  
827 following real property classes if the classes constituted 5  
828 percent or more of the total assessed value of real property in  
829 a county on the previous tax roll:

830 1. Residential property that consists of one primary  
831 living unit, including, but not limited to, single-family  
832 residences, condominiums, cooperatives, and mobile homes.

833 2. Residential property that consists of two to nine ~~or~~  
834 ~~more~~ primary living units.

835 3. Agricultural, high-water recharge, historic property  
836 used for commercial or certain nonprofit purposes, and other  
837 use-valued property.

838 4. Vacant lots.

839 5. Nonagricultural acreage and other undeveloped parcels.

840 6. Improved commercial and industrial property, including  
841 apartments with more than nine units.

842 7. Taxable institutional or governmental, utility, locally  
843 assessed railroad, oil, gas and mineral land, subsurface rights,  
844 and other real property.

845  
846 If one of the above classes constituted less than 5 percent of  
847 the total assessed value of all real property in a county on the  
848 previous assessment roll, the department may combine it with one  
849 or more other classes of real property for purposes of  
850 assessment ratio studies or use the weighted average of the

other classes for purposes of calculating the level of assessment for all real property in a county. The department shall also publish such results for any subclassifications of the classes or assessment rolls it may have chosen to study.

Section 10. Effective upon this act becoming a law, subsection (2) of section 196.173, Florida Statutes, is amended to read:

196.173 Exemption for deployed servicemembers.—

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of any of the following military operations:

(a) Operation Joint Task Force Bravo, which began in 1995.

(b) Operation Joint Guardian, which began on June 12, 1999.

(c) Operation Noble Eagle, which began on September 15, 2001.

~~(d) Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.~~

(d)~~(e)~~ Operations in the Balkans, which began in 2004.

(e)~~(f)~~ Operation Nomad Shadow, which began in 2007.

(f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.

(g)~~(h)~~ Operation Copper Dune, which began in 2009.

(h)~~(i)~~ Operation Georgia Deployment Program, which began

in August 2009.

(i)~~(j)~~ Operation Spartan Shield, which began in June 2011.

(j)~~(k)~~ Operation Observant Compass, which began in October 2011.

(k)~~(l)~~ Operation Inherent Resolve, which began on August 8, 2014.

(l)~~(m)~~ Operation Atlantic Resolve, which began in April 2014.

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

(n)~~(o)~~ Operation Resolute Support, which began in January 2015.

(o) Operation Juniper Shield, which began in February 2007.

(p) Operation Pacific Eagle, which began in September 2017.

(q) Operation Martillo, which began in January 2012.

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

Section 11. The amendment made by this act to s. 196.173(2), Florida Statutes, applies to ad valorem tax rolls for the 2020 tax year and thereafter.

Section 12. Application deadline for additional ad valorem

901 tax exemption for specified deployments.—

902 (1) Notwithstanding the filing deadlines contained in s.  
903 196.173(6), Florida Statutes, the deadline for an applicant to  
904 file an application with the property appraiser for an  
905 additional ad valorem tax exemption under s. 196.173, Florida  
906 Statutes, for the 2020 tax year is June 1, 2020.

907 (2) If an application is not timely filed under subsection  
908 (1), a property appraiser may grant the exemption if:

909 (a) The applicant files an application for the exemption  
910 on or before the 25th day after the property appraiser mails the  
911 notice required under s. 194.011(1), Florida Statutes;

912 (b) The applicant is qualified for the exemption; and

913 (c) The applicant produces sufficient evidence, as  
914 determined by the property appraiser, which demonstrates that  
915 the applicant was unable to apply for the exemption in a timely  
916 manner or otherwise demonstrates extenuating circumstances that  
917 warrant granting the exemption.

918 (3) If the property appraiser denies an application under  
919 subsection (2), the applicant may file, pursuant to s.  
920 194.011(3), Florida Statutes, a petition with the value  
921 adjustment board which requests that the exemption be granted.  
922 Such petition must be filed on or before the 25th day after the  
923 property appraiser mails the notice required under s.  
924 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
925 Florida Statutes, the eligible servicemember is not required to

926 pay a filing fee for such petition. Upon reviewing the petition,  
927 the value adjustment board may grant the exemption if the  
928 applicant is qualified for the exemption and demonstrates  
929 extenuating circumstances, as determined by the board, that  
930 warrant granting the exemption.

931 (4) This section shall take effect upon this act becoming  
932 a law and applies to ad valorem tax rolls for the 2020 tax year.

933 Section 13. Subsection (3) is added to section 196.197,  
934 Florida Statutes, to read:

935 196.197 Additional provisions for exempting property used  
936 by hospitals, nursing homes, and homes for special services.—In  
937 addition to criteria for granting exemptions for charitable use  
938 of property set forth in other sections of this chapter,  
939 hospitals, nursing homes, and homes for special services shall  
940 be exempt to the extent that they meet the following criteria:

941 (3) (a) The county property appraiser shall make the  
942 calculations described in this paragraph. In determining the  
943 extent of the exemption to be granted to institutions licensed  
944 as hospitals, the unadjusted exempt value of a parcel and the  
945 unadjusted exempt value of tangible personal property shall be  
946 multiplied by a fraction, not to exceed one, the numerator of  
947 which is the county net community benefit expense, as determined  
948 under paragraph (b), and the denominator of which is the county  
949 tax assessment. For purposes of this subsection:

950 1. The term "unadjusted exempt value" means the value

951 exempted in a tax year for the charitable use of property as  
952 provided in other sections of this chapter and as limited by  
953 subsections (1) and (2).

954 2. The term "adopted millage rate applicable to the  
955 parcel" is the sum of all ad valorem tax rates levied by all  
956 taxing jurisdictions within which a parcel is located.

957 3. The term "parcel tax assessment" is the product of the  
958 unadjusted exempt value for a parcel for the immediately prior  
959 year and the most recent final adopted millage rate applicable  
960 to the parcel.

961 4. The term "adopted millage rate applicable to the  
962 tangible personal property" is the sum of all ad valorem tax  
963 rates levied by all taxing jurisdictions within which tangible  
964 personal property is located.

965 5. The term "tangible personal property tax assessment" is  
966 the product of the unadjusted exempt value for tangible personal  
967 property for the immediately prior year and the most recent  
968 final adopted millage rate applicable to the tangible personal  
969 property.

970 6. The term "county tax assessment" is the sum of all  
971 parcel tax assessments and tangible personal property tax  
972 assessments in a county for property owned by the applicant and  
973 for which an exemption is being sought.

974 (b) The county net community benefit expense, to be  
975 determined by the applicant, is that portion of the net

976 community benefit expense reported by the applicant on its most  
977 recently filed Internal Revenue Service Form 990, schedule H,  
978 attributable to those services and activities provided or  
979 performed by the hospital in a county.

980 (c) The application by a hospital for an exemption under  
981 this section must include, but is not limited to:

982 1. A copy of the hospital owner's most recently filed  
983 Internal Revenue Service Form 990, schedule H.

984 2. A schedule displaying:

985 a. The county net community benefit expense for each  
986 county in this state in which properties are located;

987 b. The portion of net community benefit expense reported  
988 by the applicant on its most recently filed Internal Revenue  
989 Service Form 990, schedule H, attributable to those services and  
990 activities provided or performed by the hospital outside of this  
991 state; and

992 c. The sum of amounts provided under sub-subparagraphs a.  
993 and b., which must equal the total net community benefit expense  
994 reported by the applicant on its most recently filed Internal  
995 Revenue Service Form 990, schedule H.

996 3. A statement signed by the hospital's chief executive  
997 officer and independent certified public accountant that, upon  
998 each person's reasonable knowledge and belief, the statement of  
999 the county net community benefit expense is true and correct.

1000 Section 14. Section 196.198, Florida Statutes, is amended



1001 to read:

1002        196.198 Educational property exemption.—Educational  
1003 institutions within this state and their property used by them  
1004 or by any other exempt entity or educational institution  
1005 exclusively for educational purposes are exempt from taxation.  
1006 Sheltered workshops providing rehabilitation and retraining of  
1007 individuals who have disabilities and exempted by a certificate  
1008 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
1009 amended, are declared wholly educational in purpose and are  
1010 exempt from certification, accreditation, and membership  
1011 requirements set forth in s. 196.012. Those portions of property  
1012 of college fraternities and sororities certified by the  
1013 president of the college or university to the appropriate  
1014 property appraiser as being essential to the educational process  
1015 are exempt from ad valorem taxation. The use of property by  
1016 public fairs and expositions chartered by chapter 616 is  
1017 presumed to be an educational use of such property and is exempt  
1018 from ad valorem taxation to the extent of such use. Property  
1019 used exclusively for educational purposes shall be deemed owned  
1020 by an educational institution if the entity owning 100 percent  
1021 of the educational institution is owned by the identical persons  
1022 who own the property, or if the entity owning 100 percent of the  
1023 educational institution and the entity owning the property are  
1024 owned by the identical natural persons. Land, buildings, and  
1025 other improvements to real property used exclusively for

educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes received the exemption under this section on the same property in any 10 prior years, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for

educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 15. Effective upon this act becoming a law, paragraphs (b) through (f) of subsection (2) of section 200.065, Florida Statutes, are amended to read:

200.065 Method of fixing millage.—

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

1076 (b) Within 35 days after ~~of~~ certification of value  
1077 pursuant to subsection (1), each taxing authority shall advise  
1078 the property appraiser of its proposed millage rate, of its  
1079 rolled-back rate computed pursuant to subsection (1), and of the  
1080 date, time, and place at which a public hearing will be held to  
1081 consider the proposed millage rate and the tentative budget. The  
1082 property appraiser shall utilize this information in preparing  
1083 the notice of proposed property taxes pursuant to s. 200.069.  
1084 The deadline for mailing the notice shall be the later of 55  
1085 days after certification of value pursuant to subsection (1) or  
1086 10 days after either the date the tax roll is approved or the  
1087 interim roll procedures under s. 193.1145 are instituted.  
1088 However, for counties for which a state of emergency was  
1089 declared by executive order or proclamation of the Governor  
1090 pursuant to chapter 252, if mailing is not possible during the  
1091 state of emergency, the property appraiser may post the notice  
1092 on the county's website. If the deadline for mailing the notice  
1093 of proposed property taxes is 10 days after the date the tax  
1094 roll is approved or the interim roll procedures are instituted,  
1095 all subsequent deadlines provided in this section shall be  
1096 extended. In addition, the deadline for mailing the notice may  
1097 be extended for 30 days in counties for which a state of  
1098 emergency was declared by executive order or proclamation of the  
1099 Governor pursuant to chapter 252, and property appraisers may  
1100 use alternate methods of distribution only when mailing the

1101 notice is not possible. In such event, however, property  
1102 appraisers must work with county tax collectors to ensure the  
1103 timely assessment and collection of taxes. The number of days by  
1104 which the deadlines shall be extended shall equal the number of  
1105 days by which the deadline for mailing the notice of proposed  
1106 taxes is extended beyond 55 days after certification. If any  
1107 taxing authority fails to provide the information required in  
1108 this paragraph to the property appraiser in a timely fashion,  
1109 the taxing authority shall be prohibited from levying a millage  
1110 rate greater than the rolled-back rate computed pursuant to  
1111 subsection (1) for the upcoming fiscal year, which rate shall be  
1112 computed by the property appraiser and used in preparing the  
1113 notice of proposed property taxes. Each multicounty taxing  
1114 authority that levies taxes in any county that has extended the  
1115 deadline for mailing the notice due to a declared state of  
1116 emergency and that has noticed hearings in other counties must  
1117 advertise the hearing at which it intends to adopt a tentative  
1118 budget and millage rate in a newspaper of general paid  
1119 circulation within each county not less than 2 days or more than  
1120 5 days before the hearing.

1121 (d) Within 15 days after the meeting adopting the  
1122 tentative budget, the taxing authority shall advertise in a  
1123 newspaper of general circulation in the county as provided in  
1124 subsection (3), its intent to finally adopt a millage rate and  
1125 budget. A public hearing to finalize the budget and adopt a

1126 millage rate shall be held not less than 2 days nor more than 5  
1127 days after the day that the advertisement is first published. In  
1128 the event of a need to postpone or recess the final meeting due  
1129 to a declared state of emergency, the taxing authority may  
1130 postpone or recess the hearing for up to 7 days and shall post a  
1131 prominent notice at the place of the original hearing showing  
1132 the date, time, and place where the hearing will be reconvened.  
1133 The posted notice shall measure not less than 8.5 by 11 inches.  
1134 The taxing authority shall make every reasonable effort to  
1135 provide reasonable notification of the continued hearing to the  
1136 taxpayers. The information must also be posted on the taxing  
1137 authority's website. During the hearing, the governing body of  
1138 the taxing authority shall amend the adopted tentative budget as  
1139 it sees fit, adopt a final budget, and adopt a resolution or  
1140 ordinance stating the millage rate to be levied. The resolution  
1141 or ordinance shall state the percent, if any, by which the  
1142 millage rate to be levied exceeds the rolled-back rate computed  
1143 pursuant to subsection (1), which shall be characterized as the  
1144 percentage increase in property taxes adopted by the governing  
1145 body. The adoption of the budget and the millage-levy resolution  
1146 or ordinance shall be by separate votes. For each taxing  
1147 authority levying millage, the name of the taxing authority, the  
1148 rolled-back rate, the percentage increase, and the millage rate  
1149 to be levied shall be publicly announced before ~~prior to~~ the  
1150 adoption of the millage-levy resolution or ordinance. In no

1151 event may the millage rate adopted pursuant to this paragraph  
1152 exceed the millage rate tentatively adopted pursuant to  
1153 paragraph (c). If the rate tentatively adopted pursuant to  
1154 paragraph (c) exceeds the proposed rate provided to the property  
1155 appraiser pursuant to paragraph (b), or as subsequently adjusted  
1156 pursuant to subsection (11), each taxpayer within the  
1157 jurisdiction of the taxing authority shall be sent notice by  
1158 first-class mail of his or her taxes under the tentatively  
1159 adopted millage rate and his or her taxes under the previously  
1160 proposed rate. The notice must be prepared by the property  
1161 appraiser, at the expense of the taxing authority, and must  
1162 generally conform to the requirements of s. 200.069. If such  
1163 additional notice is necessary, its mailing must precede the  
1164 hearing held pursuant to this paragraph by not less than 10 days  
1165 and not more than 15 days.

1166 (e)1. In the hearings required pursuant to paragraphs (c)  
1167 and (d), the first substantive issue discussed shall be the  
1168 percentage increase in millage over the rolled-back rate  
1169 necessary to fund the budget, if any, and the specific purposes  
1170 for which ad valorem tax revenues are being increased. During  
1171 such discussion, the governing body shall hear comments  
1172 regarding the proposed increase and explain the reasons for the  
1173 proposed increase over the rolled-back rate. The general public  
1174 shall be allowed to speak and to ask questions before ~~prior to~~  
1175 adoption of any measures by the governing body. The governing

body shall adopt its tentative or final millage rate before  
~~prior to~~ adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. However, in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252 and the rescheduling of hearings on the same day is unavoidable, the county commission and school board must conduct their hearings at different times, and other taxing authorities must schedule their hearings so as not to conflict with the times of the county commission and school board hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts,



1201 by a single unanimous vote. However, if a member of the general  
1202 public requests that the tax levy or budget of a dependent  
1203 special taxing district be separately discussed and separately  
1204 adopted, the taxing authority shall discuss and adopt that tax  
1205 levy or budget separately. If, due to circumstances beyond the  
1206 control of the taxing authority, including a state of emergency  
1207 declared by executive order or proclamation of the Governor  
1208 pursuant to chapter 252, the hearing provided for in paragraph  
1209 (c) or paragraph (d) is recessed or postponed, the taxing  
1210 authority shall publish a notice in a newspaper of general paid  
1211 circulation in the county. The notice shall state the time and  
1212 place for the continuation of the hearing and shall be published  
1213 at least 2 days but not more than 5 days before ~~prior to~~ the  
1214 date the hearing will be continued. In the event of postponement  
1215 or recess due to a declared state of emergency, all subsequent  
1216 dates in this section shall be extended by the number of days of  
1217 the postponement or recess. Notice of the postponement or recess  
1218 must be in writing by the affected taxing authority to the tax  
1219 collector, the property appraiser, and the Department of Revenue  
1220 within 3 calendar days after the postponement or recess. In the  
1221 event of such extension, the affected taxing authority must work  
1222 with the county tax collector and property appraiser to ensure  
1223 timely assessment and collection of taxes.

1224 (f)1. Notwithstanding any provisions of paragraph (c) to  
1225 the contrary, each school district shall advertise its intent to

1226 adopt a tentative budget in a newspaper of general circulation  
1227 pursuant to subsection (3) within 29 days after ~~of~~ certification  
1228 of value pursuant to subsection (1). Not less than 2 days or  
1229 more than 5 days thereafter, the district shall hold a public  
1230 hearing on the tentative budget pursuant to the applicable  
1231 provisions of paragraph (c). In the event of postponement or  
1232 recess due to a declared state of emergency, the school district  
1233 may postpone or recess the hearing for up to 7 days and shall  
1234 post a prominent notice at the place of the original hearing  
1235 showing the date, time, and place where the hearing will be  
1236 reconvened. The posted notice shall measure not less than 8.5 by  
1237 11 inches. The school district shall make every reasonable  
1238 effort to provide reasonable notification of the continued  
1239 hearing to the taxpayers. The information must also be posted on  
1240 the school district's website.

1241 2. Notwithstanding any provisions of paragraph (b) to the  
1242 contrary, each school district shall advise the property  
1243 appraiser of its recomputed proposed millage rate within 35 days  
1244 after ~~of~~ certification of value pursuant to subsection (1). The  
1245 recomputed proposed millage rate of the school district shall be  
1246 considered its proposed millage rate for the purposes of  
1247 paragraph (b).

1248 3. Notwithstanding any provisions of paragraph (d) to the  
1249 contrary, each school district shall hold a public hearing to  
1250 finalize the budget and adopt a millage rate within 80 days

1251 after ~~of~~ certification of value pursuant to subsection (1), but  
1252 not earlier than 65 days after certification. The hearing shall  
1253 be held in accordance with the applicable provisions of  
1254 paragraph (d), except that a newspaper advertisement need not  
1255 precede the hearing.

1256 Section 16. Section 200.069, Florida Statutes, is amended  
1257 to read:

1258 200.069 Notice of proposed property taxes and non-ad  
1259 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
1260 appraiser, in the name of the taxing authorities and local  
1261 governing boards levying non-ad valorem assessments within his  
1262 or her jurisdiction and at the expense of the county, shall  
1263 prepare and deliver by first-class mail to each taxpayer to be  
1264 listed on the current year's assessment roll a notice of  
1265 proposed property taxes, which notice shall contain the elements  
1266 and use the format provided in the following form.

1267 Notwithstanding the provisions of s. 195.022, no county officer  
1268 shall use a form other than that provided herein. The Department  
1269 of Revenue may adjust the spacing and placement on the form of  
1270 the elements listed in this section as it considers necessary  
1271 based on changes in conditions necessitated by various taxing  
1272 authorities. If the elements are in the order listed, the  
1273 placement of the listed columns may be varied at the discretion  
1274 and expense of the property appraiser, and the property  
1275 appraiser may use printing technology and devices to complete

1276 the form, the spacing, and the placement of the information in  
1277 the columns. In addition, the property appraiser may only  
1278 include in the mailing of the notice of ad valorem taxes and  
1279 non-ad valorem assessments additional statements explaining any  
1280 item on the notice and any other information relevant to  
1281 property owners. A county officer may use a form other than that  
1282 provided by the department for purposes of this part, but only  
1283 if his or her office pays the related expenses and he or she  
1284 obtains prior written permission from the executive director of  
1285 the department; however, a county officer may not use a form the  
1286 substantive content of which is at variance with the form  
1287 prescribed by the department. The county officer may continue to  
1288 use such an approved form until the law that specifies the form  
1289 is amended or repealed or until the officer receives written  
1290 disapproval from the executive director.

1291 (1) The first page of the notice shall read:

1292 NOTICE OF PROPOSED PROPERTY TAXES

1293 DO NOT PAY—THIS IS NOT A BILL

1294 The taxing authorities which levy property taxes against  
1295 your property will soon hold PUBLIC HEARINGS to adopt budgets  
1296 and tax rates for the next year.

1297 The purpose of these PUBLIC HEARINGS is to receive opinions  
1298 from the general public and to answer questions on the proposed  
1299 tax change and budget PRIOR TO TAKING FINAL ACTION.

1300 Each taxing authority may AMEND OR ALTER its proposals at

1301 the hearing.

1302 (2)(a) The notice shall include a brief legal description  
1303 of the property, the name and mailing address of the owner of  
1304 record, and the tax information applicable to the specific  
1305 parcel in question. The information shall be in columnar form.  
1306 There shall be seven column headings which shall read: "Taxing  
1307 Authority," "Your Property Taxes Last Year," "Last Year's  
1308 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
1309 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
1310 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
1311 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
1312 and Budget Will Be Held:."

1313 (b) As used in this section, the term "last year's  
1314 adjusted tax rate" means the rolled-back rate calculated  
1315 pursuant to s. 200.065(1).

1316 (3) There shall be under each column heading an entry for  
1317 the county; the school district levy required pursuant to s.  
1318 1011.60(6); other operating school levies; the municipality or  
1319 municipal service taxing unit or units in which the parcel lies,  
1320 if any; the water management district levying pursuant to s.  
1321 373.503; the independent special districts in which the parcel  
1322 lies, if any; and for all voted levies for debt service  
1323 applicable to the parcel, if any.

1324 (4) For each entry listed in subsection (3), there shall  
1325 appear on the notice the following:

(a) In the first column, a brief, commonly used name for the taxing authority or its governing body. The entry in the first column for the levy required pursuant to s. 1011.60(6) shall be "By State Law." The entry for other operating school district levies shall be "By Local Board." Both school levy entries shall be indented and preceded by the notation "Public Schools:". For each voted levy for debt service, the entry shall be "Voter Approved Debt Payments."

(b) In the second column, the gross amount of ad valorem taxes levied against the parcel in the previous year. If the parcel did not exist in the previous year, the second column shall be blank.

(c) In the third column, last year's adjusted tax rate or, in the case of voted levies for debt service, the tax rate previously authorized by referendum.

(d) In the fourth column, the gross amount of ad valorem taxes which will apply to the parcel in the current year if each taxing authority levies last year's adjusted tax rate or, in the case of voted levies for debt service, the amount previously authorized by referendum.

(e) In the fifth column, the tax rate that each taxing authority must levy against the parcel to fund the proposed budget or, in the case of voted levies for debt service, the tax rate previously authorized by referendum.

(f) In the sixth column, the gross amount of ad valorem

1351 taxes that must be levied in the current year if the proposed  
1352 budget is adopted.

1353 (g) In the seventh column, the date, the time, and a brief  
1354 description of the location of the public hearing required  
1355 pursuant to s. 200.065(2) (c).

1356 (5) Following the entries for each taxing authority, a  
1357 final entry shall show: in the first column, the words "Total  
1358 Property Taxes:" and in the second, fourth, and sixth columns,  
1359 the sum of the entries for each of the individual taxing  
1360 authorities. The second, fourth, and sixth columns shall,  
1361 immediately below said entries, be labeled Column 1, Column 2,  
1362 and Column 3, respectively. Below these labels shall appear, in  
1363 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1364 (6) (a) The second page of the notice shall state the  
1365 parcel's market value and for each taxing authority that levies  
1366 an ad valorem tax against the parcel:

1367 1. The assessed value, value of exemptions, and taxable  
1368 value for the previous year and the current year.

1369 2. Each assessment reduction and exemption applicable to  
1370 the property, including the value of the assessment reduction or  
1371 exemption and tax levies to which they apply.

1372 (b) The reverse side of the second page shall contain  
1373 definitions and explanations for the values included on the  
1374 front side.

1375 (7) The following statement shall appear after the values

1376 listed on the front of the second page:

1377       If you feel that the market value of your property is  
1378 inaccurate or does not reflect fair market value, or if you are  
1379 entitled to an exemption or classification that is not reflected  
1380 above, contact your county property appraiser at ...(phone  
1381 number)... or ...(location)....

1382       If the property appraiser's office is unable to resolve the  
1383 matter as to market value, classification, or an exemption, you  
1384 may file a petition for adjustment with the Value Adjustment  
1385 Board. Petition forms are available from the county property  
1386 appraiser and must be filed ON OR BEFORE ...(date)....

1387       (8) The reverse side of the first page of the form shall  
1388 read:

1389                               EXPLANATION

1390 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

1391 This column shows the taxes that applied last year to your  
1392 property. These amounts were based on budgets adopted last year  
1393 and your property's previous taxable value.

1394 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

1395 This column shows what your taxes will be this year IF EACH  
1396 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
1397 amounts are based on last year's budgets and your current  
1398 assessment.

1399 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

1400 This column shows what your taxes will be this year under the



BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

\*Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

(9) The bottom portion of the notice shall further read in bold, conspicuous print:

"Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district."

(10) (a) If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in this section may contain a notice of proposed or adopted non-ad valorem assessments. If so agreed, the notice shall be titled:

NOTICE OF PROPOSED PROPERTY TAXES  
AND PROPOSED OR ADOPTED  
NON-AD VALOREM ASSESSMENTS  
DO NOT PAY—THIS IS NOT A BILL

1426 There must be a clear partition between the notice of proposed  
1427 property taxes and the notice of proposed or adopted non-ad  
1428 valorem assessments. The partition must be a bold, horizontal  
1429 line approximately 1/8-inch thick. By rule, the department shall  
1430 provide a format for the form of the notice of proposed or  
1431 adopted non-ad valorem assessments which meets the following  
1432 minimum requirements:

1433 1. There must be subheading for columns listing the  
1434 levying local governing board, with corresponding assessment  
1435 rates expressed in dollars and cents per unit of assessment, and  
1436 the associated assessment amount.

1437 2. The purpose of each assessment must also be listed in  
1438 the column listing the levying local governing board if the  
1439 purpose is not clearly indicated by the name of the board.

1440 3. Each non-ad valorem assessment for each levying local  
1441 governing board must be listed separately.

1442 4. If a county has too many municipal service benefit  
1443 units or assessments to be listed separately, it shall combine  
1444 them by function.

1445 5. A brief statement outlining the responsibility of the  
1446 tax collector and each levying local governing board as to any  
1447 non-ad valorem assessment must be provided on the form,  
1448 accompanied by directions as to which office to contact for  
1449 particular questions or problems.

1450 (b) If the notice includes all adopted non-ad valorem

assessments, the provisions contained in subsection (9) shall not be placed on the notice.

Section 17. Effective January 1, 2021, paragraphs (a) and (b) of subsection (1) of section 202.12, Florida Statutes, are amended to read:

202.12 Sales of communications services.—The Legislature finds that every person who engages in the business of selling communications services at retail in this state is exercising a taxable privilege. It is the intent of the Legislature that the tax imposed by chapter 203 be administered as provided in this chapter.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction and is due and payable as follows:

(a) Except as otherwise provided in this subsection, at the rate of 4.42 ~~4.92~~ percent applied to the sales price of the communications service that:

1. Originates and terminates in this state, or
2. Originates or terminates in this state and is charged to a service address in this state,

when sold at retail, computed on each taxable sale for the purpose of remitting the tax due. The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph. If no tax is imposed by this paragraph due to the

1476 exemption provided under s. 202.125(1), the tax imposed by  
1477 chapter 203 shall nevertheless be collected and remitted in the  
1478 manner and at the time prescribed for tax collections and  
1479 remittances under this chapter.

1480 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail  
1481 sales price of any direct-to-home satellite service received in  
1482 this state. The proceeds of the tax imposed under this paragraph  
1483 shall be accounted for and distributed in accordance with s.  
1484 202.18(2). The gross receipts tax imposed by chapter 203 shall  
1485 be collected on the same taxable transactions and remitted with  
1486 the tax imposed by this paragraph.

1487 Section 18. Effective January 1, 2021, section 202.12001,  
1488 Florida Statutes, is amended to read:

1489 202.12001 Combined rate for tax collected pursuant to ss.  
1490 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
1491 2010-149, Laws of Florida, the dealer of communication services  
1492 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
1493 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
1494 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
1495 properly reflects the tax collected with respect to the two  
1496 provisions as required in the return to the department.

1497 Section 19. Effective January 1, 2021, section 203.001,  
1498 Florida Statutes, is amended to read:

1499 203.001 Combined rate for tax collected pursuant to ss.  
1500 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.

2010-149, Laws of Florida, the dealer of communication services may collect a combined rate of 4.57 ~~5.07~~ percent, composed of the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the Department of Revenue.

Section 20. Subsection (1) of section 206.05, Florida Statutes, is amended to read:

206.05 Bond required of licensed terminal supplier, importer, exporter, or wholesaler.—

(1) Each terminal supplier, importer, exporter, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under this part, shall file with the department a bond in a penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be approximately 3 times the combined average monthly tax levied under this part and local option tax on motor fuel paid or due during the preceding 12 calendar months under the laws of this state. An exporter shall file a bond in an amount equal to 3 times the average monthly tax due on gallons acquired for export. The bond shall be in such form as may be approved by the department, executed by a surety company duly licensed to do business under the laws of the state as surety thereon, and conditioned upon the prompt filing of true reports and the

1526 payment to the department of any and all fuel taxes levied under  
1527 this chapter including local option taxes which are now or which  
1528 hereafter may be levied or imposed, together with any and all  
1529 penalties and interest thereon, and generally upon faithful  
1530 compliance with the provisions of the fuel tax and local option  
1531 tax laws of the state. The licensee shall be the principal  
1532 obligor, and the state shall be the obligee. An assigned time  
1533 deposit or irrevocable letter of credit may be accepted in lieu  
1534 of a surety bond.

1535 Section 21. Subsection (6) of section 206.8741, Florida  
1536 Statutes, is amended to read:

1537 206.8741 Dyeing and marking; notice requirements.—

1538 (6) Any person who fails to provide or post the required  
1539 notice with respect to any dyed diesel fuel is subject to a  
1540 penalty of \$2500 for each month such failure occurs ~~the penalty~~  
1541 ~~imposed by s. 206.872(11).~~

1542 Section 22. Subsection (1) section 206.90, Florida  
1543 Statutes, is amended to read:

1544 206.90 Bond required of terminal suppliers, importers, and  
1545 wholesalers.—

1546 (1) Every terminal supplier, importer, or wholesaler,  
1547 except a municipality, county, state agency, federal agency,  
1548 school board, or special district, shall file with the  
1549 department a bond or bonds in the penal sum of not more than  
1550 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3

times the average monthly diesel fuels tax and local option tax on diesel fuels paid or due during the preceding 12 calendar months, with a surety approved by the department. The licensee shall be the principal obligor and the state shall be the obligee, conditioned upon the faithful compliance with the provisions of this chapter, including the local option tax laws. If the sum of 3 times a licensee's average monthly tax is less than \$50, no bond shall be required.

Section 23. Section 206.9826, Florida Statutes, is amended to read:

206.9826 Refund for certain air carriers.—An air carrier conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~ cents per gallon of the taxes imposed by this part on aviation fuel purchased by such air carrier. The refund provided under this section plus the refund provided under s. 206.9855 may not exceed 4.27 cents per gallon of aviation fuel purchased by an air carrier.

Section 24. Paragraph (b) of subsection (4) of section 212.0305, Florida Statutes, is amended to read:

212.0305 Convention development taxes; intent; administration; authorization; use of proceeds.—

(4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER REQUIREMENTS.—

(b) Charter county levy for convention development.—

1. Each county, as defined in s. 125.011(1), may impose, under an ordinance enacted by the governing body of the county, a levy on the exercise within its boundaries of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3) at the rate of 3 percent of the total consideration charged therefor. The proceeds of this levy shall be known as the charter county convention development tax.

2. All charter county convention development moneys, including any interest accrued thereon, received by a county imposing the levy shall be used for the following purposes only ~~as follows~~:

a. Revenues may be used to complete any project underway as of the effective date of this act, or to perform any contract in existence on the effective date of this act, funded under this paragraph as this paragraph existed before the effective date of this act. Revenues may not be used to renew or extend such projects or contracts. Bonds or other debt outstanding as of the effective date of this act may be refinanced, but the duration of such debt pledging the convention development tax may not be extended and the outstanding principal may not be increased, except to account for the costs of issuance.

b. Revenues not needed for projects, contracts, or debt obligations pursuant to sub-subparagraph a. shall be distributed and used as follows:



1601        (I) One-half of the proceeds shall be distributed monthly  
1602 to the governing boards of municipalities within the county.  
1603 Distributions to each municipality shall be in proportion to the  
1604 amount collected in the prior month within each municipality as  
1605 a share of the total collected in the prior month in all  
1606 municipalities in the county. These distributions may be used by  
1607 the receiving jurisdiction to:

1608        (A) Acquire, construct, extend, enlarge, remodel, repair,  
1609 improve, operate, or maintain one or more of the following: a  
1610 convention center, an exhibition hall, a coliseum, an  
1611 auditorium, or a related building or parking facility in the  
1612 jurisdiction; or

1613        (B) Promote and advertise tourism and to fund convention  
1614 bureaus, tourist bureaus, tourist information centers, and news  
1615 bureaus. Municipalities receiving revenue under this sub-sub-  
1616 subparagraph may enter into an interlocal agreement to use such  
1617 revenue to receive services provided by the entity receiving  
1618 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

1619        (II) One-half of the proceeds shall be distributed monthly  
1620 to the governing body of the county to:

1621        (A) Acquire, construct, extend, enlarge, remodel, repair,  
1622 improve, plan for, operate, manage, or maintain one or more of  
1623 the following: a convention center, an exhibition hall, a  
1624 coliseum, an auditorium, or a related building or parking  
1625 facility in the county; or

1626        (B) Be allocated by the county to a countywide convention  
1627 and visitors bureau which, by interlocal agreement and contract  
1628 with the county, has the primary responsibility for promoting  
1629 the county and its constituent cities as a destination site for  
1630 conventions, trade shows, and pleasure travel, to be used for  
1631 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement  
1632 to the Florida Statutes 1991. If the county is not or is no  
1633 longer a party to such an interlocal agreement and contract with  
1634 a countywide convention and visitors bureau, the county shall  
1635 allocate the proceeds of such tax for the purposes described in  
1636 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida  
1637 Statutes 1991.

1638        ~~a. Two thirds of the proceeds shall be used to extend,~~  
1639 ~~enlarge, and improve the largest existing publicly owned~~  
1640 ~~convention center in the county.~~

1641        ~~b. One third of the proceeds shall be used to construct a~~  
1642 ~~new multipurpose convention/coliseum/exhibition center/stadium~~  
1643 ~~or the maximum components thereof as funds permit in the most~~  
1644 ~~populous municipality in the county.~~

1645        ~~c. After the completion of any project under sub-~~  
1646 ~~subparagraph a., the tax revenues and interest accrued under~~  
1647 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~  
1648 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~  
1649 ~~maintain one or more convention centers, stadiums, exhibition~~  
1650 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~

1651 ~~be used to acquire and construct an intercity light rail~~  
1652 ~~transportation system as described in the Light Rail Transit~~  
1653 ~~System Status Report to the Legislature dated April 1988, which~~  
1654 ~~shall provide a means to transport persons to and from the~~  
1655 ~~largest existing publicly owned convention center in the county~~  
1656 ~~and the hotels north of the convention center and to and from~~  
1657 ~~the downtown area of the most populous municipality in the~~  
1658 ~~county as determined by the county.~~

1659 ~~d. After completion of any project under sub-subparagraph~~  
1660 ~~b., the tax revenues and interest accrued under sub-subparagraph~~  
1661 ~~b. may be used, as determined by the county, to operate an~~  
1662 ~~authority created pursuant to subparagraph 4. or to acquire,~~  
1663 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~  
1664 ~~or maintain one or more convention centers, stadiums, exhibition~~  
1665 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~  
1666 ~~buildings and parking facilities in the most populous~~  
1667 ~~municipality in the county.~~

1668 ~~e. For the purposes of completion of any project pursuant~~  
1669 ~~to this paragraph, tax revenues and interest accrued may be~~  
1670 ~~used:~~

1671 ~~(I) As collateral, pledged, or hypothecated for projects~~  
1672 ~~authorized by this paragraph, including bonds issued in~~  
1673 ~~connection therewith; or~~

1674 ~~(II) As a pledge or capital contribution in conjunction~~  
1675 ~~with a partnership, joint venture, or other business arrangement~~

~~between a municipality and one or more business entities for projects authorized by this paragraph.~~

3. The governing body of each municipality in which a municipal tourist tax is levied may adopt a resolution prohibiting imposition of the charter county convention development levy within such municipality. If the governing body adopts such a resolution, the convention development levy shall be imposed by the county in all other areas of the county except such municipality. No funds collected pursuant to this paragraph may be expended in a municipality which has adopted such a resolution.

~~4.a. Before the county enacts an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed pursuant to sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph 2.c., or sub-subparagraph 2.d. As a condition precedent to receiving funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the sole power to:~~

~~(I) Approve the concept, location, program, and design of the facilities or improvements to be built in accordance with this paragraph and to administer and disburse such proceeds and any other related source of revenue.~~

~~(II) Appoint and dismiss the authority's executive director, general counsel, and any other consultants retained by~~

1701 ~~the authority. The governing body shall have the right to~~  
1702 ~~approve or disapprove the initial appointment of the authority's~~  
1703 ~~executive director and general counsel.~~

1704 ~~b. The members of each such authority shall serve for a~~  
1705 ~~term of not less than 1 year and shall be appointed by the~~  
1706 ~~governing body of such municipality. The annual budget of such~~  
1707 ~~authority shall be subject to approval of the governing body of~~  
1708 ~~the municipality. If the governing body does not approve the~~  
1709 ~~budget, the authority shall use as the authority's budget the~~  
1710 ~~previous fiscal year budget.~~

1711 ~~e. The authority, by resolution to be adopted from time to~~  
1712 ~~time, may invest and reinvest the proceeds from the convention~~  
1713 ~~development tax and any other revenues generated by the~~  
1714 ~~authority in the same manner that the municipality in which the~~  
1715 ~~authority is located may invest surplus funds.~~

1716 ~~4.5.~~ The charter county convention development levy shall  
1717 be in addition to any other levy imposed pursuant to this  
1718 section.

1719 ~~5.6.~~ A certified copy of the ordinance imposing the levy  
1720 shall be furnished by the county to the department within 10  
1721 days after approval of such ordinance. The effective date of  
1722 imposition of the levy shall be the first day of any month at  
1723 least 60 days after enactment of the ordinance.

1724 ~~6.7.~~ Revenues collected pursuant to this paragraph shall  
1725 be deposited in a convention development trust fund, which shall

1726 be established by the county as a condition precedent to receipt  
1727 of such funds.

1728 Section 25. Paragraph (a) of subsection (1) and paragraph  
1729 (a) of subsection (3) of section 212.0306, Florida Statutes, are  
1730 amended to read:

1731 212.0306 Local option food and beverage tax; procedure for  
1732 levying; authorized uses; administration.—

1733 (1) Any county, as defined in s. 125.011(1), may impose  
1734 the following additional taxes, by ordinance adopted by a  
1735 majority vote of the governing body:

1736 (a) At the rate of 2 percent on the sale of food,  
1737 beverages, or alcoholic beverages in hotels and motels only.  
1738 Beginning July 1, 2020, this tax shall be known as the "Local  
1739 Option Coastal Recovery and Resiliency Tax."

1740 (3)(a) The proceeds of the tax authorized by paragraph  
1741 (1)(a) shall be allocated by the county to a countywide  
1742 convention and visitors bureau which, by interlocal agreement  
1743 and contract with the county in effect on the effective date of  
1744 this act, has been given the primary responsibility for  
1745 promoting the county and its constituent cities as a destination  
1746 site for conventions, trade shows, and pleasure travel, to be  
1747 used for purposes provided in s. 125.0104(5)(a)2. or 3., 1992  
1748 Supplement to the Florida Statutes 1991. The interlocal  
1749 agreement and contract may not be renewed or extended. At the  
1750 expiration or completion of the interlocal agreement and

1751 contract in effect on the effective date of this act, the  
1752 proceeds shall be distributed to the governing board of the  
1753 county and used for one or more of the following, as decided by  
1754 a majority of the governing board of the county:

1755 1. Water quality improvement projects, including, but not  
1756 limited to:

1757 a. Flood mitigation.

1758 b. Seagrass or seaweed removal.

1759 c. Algae control, cleanup, or prevention measures.

1760 d. Biscayne Bay and waterway network restoration measures.

1761 e. Septic-to-sewer conversion projects that are primarily  
1762 undertaken to reduce or prevent the discharge of untreated or  
1763 partially treated wastewater into surface water that is  
1764 important to the local tourism industry if the applicable septic  
1765 tank is:

1766 (I) Within 2 miles of any surface water other than those  
1767 designated as Outstanding Florida Waters as provided in s.  
1768 403.061(27); or

1769 (II) Within 5 miles of any surface water designated as  
1770 Outstanding Florida Waters pursuant to s. 403.061(27).

1771 2. Erosion control.

1772 3. Mangrove protection.

1773 4. Removal of invasive plant and animal species.

1774 5. Beach renourishment.

1775 6. Purchase of land for conservation purposes.

1776        7. Coral reef protection ~~If the county is not or is no~~  
1777 ~~longer a party to such an interlocal agreement and contract with~~  
1778 ~~a countywide convention and visitors bureau, the county shall~~  
1779 ~~allocate the proceeds of such tax for the purposes described in~~  
1780 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~  
1781 ~~Statutes 1991.~~

1782        Section 26. Effective January 1, 2021, paragraphs (c) and  
1783 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1784 amended to read:

1785        212.031 Tax on rental or license fee for use of real  
1786 property.—

1787        (1)

1788        (c) For the exercise of such privilege, a tax is levied at  
1789 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license  
1790 fee charged for such real property by the person charging or  
1791 collecting the rental or license fee. The total rent or license  
1792 fee charged for such real property shall include payments for  
1793 the granting of a privilege to use or occupy real property for  
1794 any purpose and shall include base rent, percentage rents, or  
1795 similar charges. Such charges shall be included in the total  
1796 rent or license fee subject to tax under this section whether or  
1797 not they can be attributed to the ability of the lessor's or  
1798 licensor's property as used or operated to attract customers.  
1799 Payments for intrinsically valuable personal property such as  
1800 franchises, trademarks, service marks, logos, or patents are not



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

(d) If the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~ percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 27. Paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction or incident, which tax is due and payable as follows:

1826 (a)1.a. At the rate of 6 percent of the sales price of  
1827 each item or article of tangible personal property when sold at  
1828 retail in this state, computed on each taxable sale for the  
1829 purpose of remitting the amount of tax due the state, and  
1830 including each and every retail sale.

1831 b. Each occasional or isolated sale of an aircraft, boat,  
1832 mobile home, or motor vehicle of a class or type which is  
1833 required to be registered, licensed, titled, or documented in  
1834 this state or by the United States Government shall be subject  
1835 to tax at the rate provided in this paragraph. The department  
1836 shall by rule adopt any nationally recognized publication for  
1837 valuation of used motor vehicles as the reference price list for  
1838 any used motor vehicle which is required to be licensed pursuant  
1839 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1840 party to an occasional or isolated sale of such a vehicle  
1841 reports to the tax collector a sales price which is less than 80  
1842 percent of the average loan price for the specified model and  
1843 year of such vehicle as listed in the most recent reference  
1844 price list, the tax levied under this paragraph shall be  
1845 computed by the department on such average loan price unless the  
1846 parties to the sale have provided to the tax collector an  
1847 affidavit signed by each party, or other substantial proof,  
1848 stating the actual sales price. Any party to such sale who  
1849 reports a sales price less than the actual sales price is guilty  
1850 of a misdemeanor of the first degree, punishable as provided in

s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual vested with authority to participate in the management, direction, or control of the entity's affairs who is a resident of, or makes his or her permanent abode in, this state. For purposes of this exemption, either a registered dealer acting on his or her own behalf as seller, a registered dealer acting as broker on behalf of a seller, or a registered dealer acting as broker on behalf of the purchaser may be deemed to be the selling dealer. This exemption shall not be allowed unless:

a. The purchaser removes a qualifying boat, as described in sub-subparagraph f., from the state within 90 days after the date of purchase or extension, or the purchaser removes a nonqualifying boat or an aircraft from this state within 10 days after the date of purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of the repairs or alterations; or if the aircraft will be registered in a foreign jurisdiction and:

(I) Application for the aircraft's registration is properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase;

(II) The purchaser removes the aircraft from the state to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority; and

(III) The aircraft is operated in the state solely to remove it from the state to a foreign jurisdiction.

For purposes of this sub-subparagraph, the term "foreign jurisdiction" means any jurisdiction outside of the United States or any of its territories;

b. The purchaser, within 90 ~~30~~ days from the date of departure, provides the department with written proof that the purchaser licensed, registered, titled, or documented the boat or aircraft outside the state. If such written proof is

1901 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
1902 that the purchaser applied for such license, title,  
1903 registration, or documentation. The purchaser shall forward to  
1904 the department proof of title, license, registration, or  
1905 documentation upon receipt;

1906 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
1907 boat or aircraft from Florida, furnishes the department with  
1908 proof of removal in the form of receipts for fuel, dockage,  
1909 slippage, tie-down, or hangaring from outside of Florida. The  
1910 information so provided must clearly and specifically identify  
1911 the boat or aircraft;

1912 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
1913 of sale, provides to the department a copy of the sales invoice,  
1914 closing statement, bills of sale, and the original affidavit  
1915 signed by the purchaser attesting that he or she has read the  
1916 provisions of this section;

1917 e. The seller makes a copy of the affidavit a part of his  
1918 or her record for as long as required by s. 213.35; and

1919 f. Unless the nonresident purchaser of a boat of 5 net  
1920 tons of admeasurement or larger intends to remove the boat from  
1921 this state within 10 days after the date of purchase or when the  
1922 boat is repaired or altered, within 20 days after completion of  
1923 the repairs or alterations, the nonresident purchaser applies to  
1924 the selling dealer for a decal which authorizes 90 days after  
1925 the date of purchase for removal of the boat. The nonresident

1926 purchaser of a qualifying boat may apply to the selling dealer  
1927 within 60 days after the date of purchase for an extension decal  
1928 that authorizes the boat to remain in this state for an  
1929 additional 90 days, but not more than a total of 180 days,  
1930 before the nonresident purchaser is required to pay the tax  
1931 imposed by this chapter. The department is authorized to issue  
1932 decals in advance to dealers. The number of decals issued in  
1933 advance to a dealer shall be consistent with the volume of the  
1934 dealer's past sales of boats which qualify under this sub-  
1935 subparagraph. The selling dealer or his or her agent shall mark  
1936 and affix the decals to qualifying boats in the manner  
1937 prescribed by the department, before delivery of the boat.

1938 (I) The department is hereby authorized to charge dealers  
1939 a fee sufficient to recover the costs of decals issued, except  
1940 the extension decal shall cost \$425.

1941 (II) The proceeds from the sale of decals will be  
1942 deposited into the administrative trust fund.

1943 (III) Decals shall display information to identify the  
1944 boat as a qualifying boat under this sub-subparagraph,  
1945 including, but not limited to, the decal's date of expiration.

1946 (IV) The department is authorized to require dealers who  
1947 purchase decals to file reports with the department and may  
1948 prescribe all necessary records by rule. All such records are  
1949 subject to inspection by the department.

1950 (V) Any dealer or his or her agent who issues a decal

1951    falsely, fails to affix a decal, mismarks the expiration date of  
1952    a decal, or fails to properly account for decals will be  
1953    considered prima facie to have committed a fraudulent act to  
1954    evade the tax and will be liable for payment of the tax plus a  
1955    mandatory penalty of 200 percent of the tax, and shall be liable  
1956    for fine and punishment as provided by law for a conviction of a  
1957    misdemeanor of the first degree, as provided in s. 775.082 or s.  
1958    775.083.

1959            (VI)   Any nonresident purchaser of a boat who removes a  
1960    decal before permanently removing the boat from the state, or  
1961    defaces, changes, modifies, or alters a decal in a manner  
1962    affecting its expiration date before its expiration, or who  
1963    causes or allows the same to be done by another, will be  
1964    considered prima facie to have committed a fraudulent act to  
1965    evade the tax and will be liable for payment of the tax plus a  
1966    mandatory penalty of 200 percent of the tax, and shall be liable  
1967    for fine and punishment as provided by law for a conviction of a  
1968    misdemeanor of the first degree, as provided in s. 775.082 or s.  
1969    775.083.

1970            (VII)   The department is authorized to adopt rules  
1971    necessary to administer and enforce this subparagraph and to  
1972    publish the necessary forms and instructions.

1973            (VIII)   The department is hereby authorized to adopt  
1974    emergency rules pursuant to s. 120.54(4) to administer and  
1975    enforce the provisions of this subparagraph.

If the purchaser fails to remove the qualifying boat from this state within the maximum 180 days after purchase or a nonqualifying boat or an aircraft from this state within 10 days after purchase or, when the boat or aircraft is repaired or altered, within 20 days after completion of such repairs or alterations, or permits the boat or aircraft to return to this state within 6 months from the date of departure, except as provided in s. 212.08(7)(fff), or if the purchaser fails to furnish the department with any of the documentation required by this subparagraph within the prescribed time period, the purchaser shall be liable for use tax on the cost price of the boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

Section 28. Subsection (6) of section 212.055, Florida Statutes, is amended, and paragraphs (f) and (g) are added to subsection (1) of that section, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a



subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

(f) Any surtax levied under this subsection in each county, as defined in s. 125.011(1), expires on December 31, 2049. Any new levy of the surtax authorized by such a county under this subsection on or after January 1, 2050, must be approved by a majority vote of the electorate at a general election held within 2 years before the effective date of the new levy.

(g) Any discretionary sales surtax levied under this subsection pursuant to a referendum held on or after July 1, 2020, may not be levied for more than 20 years.

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

(a) The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a

referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

(b) The resolution must ~~shall~~ include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The resolution must include a statement that the revenues collected must be shared with charter schools based on their proportionate share of the total school district enrollment. The statement must ~~shall~~ conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

....FOR THE                                      ....CENTS TAX

....AGAINST THE                                      ....CENTS TAX

(c) The resolution providing for the imposition of the surtax must ~~shall~~ set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land

improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used to service ~~for the purpose of servicing~~ bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9).

(d) Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.

Section 29. The amendment made by this act to s. 212.055(6), Florida Statutes, which amends the allowable uses of the school capital outlay surtax, applies to levies authorized by vote of the electors on or after July 1, 2020.

Section 30. Effective January 1, 2021, section 212.134, Florida Statutes, is created to read:

212.134 Information returns relating to payment-card and

2074 third-party network transactions.—

2075 (1) For each year in which a payment settlement entity, an  
2076 electronic payment facilitator, or other third party contracted  
2077 with the payment settlement entity to make payments to settle  
2078 reportable payment transactions on behalf of the payment  
2079 settlement entity must file a return pursuant to section 6050W  
2080 of the Internal Revenue Code, the entity, the facilitator, or  
2081 the third party must submit the information in the return to the  
2082 department by the 15th day after filing the federal return. The  
2083 format of the information returns required must be either a copy  
2084 of such information returns or a copy of such information  
2085 returns related to participating payees with an address in the  
2086 state. For purposes of this subsection, the term "payment  
2087 settlement entity" has the same meaning as provided in section  
2088 6050W of the Internal Revenue Code.

2089 (2) All reports submitted to the department under this  
2090 section must be in an electronic format.

2091 (3) Any payment settlement entity, facilitator, or third  
2092 party failing to file the information return required, filing an  
2093 incomplete information return, or not filing an information  
2094 return within the time prescribed is subject to a penalty of  
2095 \$1,000 for each failure, if the failure is for not more than 30  
2096 days, with an additional \$1,000 for each month or fraction of a  
2097 month during which each failure continues. The total amount of  
2098 penalty imposed on a reporting entity may not exceed \$10,000

2099 annually.

2100 (4) The executive director or his or her designee may  
2101 waive the penalty if he or she determines that the failure to  
2102 timely file an information return was due to reasonable cause  
2103 and not due to willful negligence, willful neglect, or fraud.

2104 Section 31. Section 212.181, Florida Statutes, is created  
2105 to read:

2106 212.181 Determination of business address situs,  
2107 distributions, and adjustments.—

2108 (1) For each certificate of registration issued pursuant  
2109 to s. 212.18(3)(b), the department shall assign the place of  
2110 business to a county based on the location address provided at  
2111 the time of registration or at the time the dealer notifies the  
2112 department of a change in a business location address.

2113 (2)(a) Each county that furnishes to the department  
2114 information needed to update the electronic database created and  
2115 maintained pursuant to s. 202.22(2)(a), including addresses of  
2116 new developments, changes in addresses, annexations,  
2117 incorporations, reorganizations, and any other changes in  
2118 jurisdictional boundaries within the county, must specify an  
2119 effective date, which must be the next ensuing January 1 or July  
2120 1, and must be furnished to the department at least 120 days  
2121 before the effective date. A county that provides notification  
2122 to the department at least 120 days before the effective date  
2123 that it has reviewed the database and has no changes for the

2124 ensuing January 1 or July 1 satisfies the requirement of this  
2125 paragraph.

2126 (b) A county that imposes a tourist development tax in a  
2127 subcounty special district pursuant to s. 125.0104(3)(b) must  
2128 identify the subcounty special district addresses to which the  
2129 tourist development tax applies as part of the address  
2130 information submission required under paragraph (a). This  
2131 paragraph does not apply to counties that self-administer the  
2132 tax pursuant to s. 125.0104(10).

2133 (c) The department shall update the electronic database  
2134 created and maintained under s. 202.022(2)(a) using the  
2135 information furnished by local taxing jurisdictions under  
2136 paragraph (a) and shall ensure each business location is  
2137 correctly assigned to the applicable county pursuant to  
2138 subsection (1). Each update must specify the effective date as  
2139 the next ensuing January 1 or July 1 and must be posted by the  
2140 department on a website not less than 90 days before the  
2141 effective date.

2142 (3)(a) For distributions made pursuant to ss. 125.0104,  
2143 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations  
2144 occurring solely due to the assignment of an address to an  
2145 incorrect county will be corrected prospectively only from the  
2146 date the department is made aware of the misallocation, subject  
2147 to the following:

2148 1. If the county that should have received the

2149 misallocated distributions followed with the notification and  
2150 timing provisions in subsection (2) for the affected periods,  
2151 such misallocations may be adjusted by prorating current and  
2152 future distributions for the period the misallocation occurred,  
2153 not to exceed 36 months from the date the department is made  
2154 aware of the misallocation;

2155 2. If the county that received the misallocated  
2156 distribution followed the notification and timing provisions in  
2157 subsection (2) for the affected periods and the county that  
2158 should have received the misallocation did not, the correction  
2159 shall apply only prospectively from the date the department is  
2160 made aware of the misallocation.

2161 (b) Nothing in this subsection prevents affected counties  
2162 from determining an alternative method of adjustment pursuant to  
2163 an interlocal agreement. Affected counties with an interlocal  
2164 agreement must provide a copy of the interlocal agreement  
2165 specifying an alternative method of adjustment to the department  
2166 within 90 days after the date of the department's notice of the  
2167 misallocation.

2168 (4) The department may adopt rules to administer this  
2169 section, including rules establishing procedures and forms.

2170 Section 32. Paragraph (d) of subsection (6) of section  
2171 212.20, Florida Statutes, is amended to read:

2172 212.20 Funds collected, disposition; additional powers of  
2173 department; operational expense; refund of taxes adjudicated

unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5.2 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 3. and distributed accordingly.

3. After the distribution under subparagraphs 1. and 2., 0.0966 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant



2199 to s. 218.65.

2200       4. After the distributions under subparagraphs 1., 2., and  
2201 3., 2.0810 percent of the available proceeds shall be  
2202 transferred monthly to the Revenue Sharing Trust Fund for  
2203 Counties pursuant to s. 218.215.

2204       5. After the distributions under subparagraphs 1., 2., and  
2205 3., 1.3653 percent of the available proceeds shall be  
2206 transferred monthly to the Revenue Sharing Trust Fund for  
2207 Municipalities pursuant to s. 218.215. If the total revenue to  
2208 be distributed pursuant to this subparagraph is at least as  
2209 great as the amount due from the Revenue Sharing Trust Fund for  
2210 Municipalities and the former Municipal Financial Assistance  
2211 Trust Fund in state fiscal year 1999-2000, no municipality shall  
2212 receive less than the amount due from the Revenue Sharing Trust  
2213 Fund for Municipalities and the former Municipal Financial  
2214 Assistance Trust Fund in state fiscal year 1999-2000. If the  
2215 total proceeds to be distributed are less than the amount  
2216 received in combination from the Revenue Sharing Trust Fund for  
2217 Municipalities and the former Municipal Financial Assistance  
2218 Trust Fund in state fiscal year 1999-2000, each municipality  
2219 shall receive an amount proportionate to the amount it was due  
2220 in state fiscal year 1999-2000.

2221       6. Of the remaining proceeds:

2222       a. In each fiscal year, the sum of \$29,915,500 shall be  
2223 divided into as many equal parts as there are counties in the

2224 state, and one part shall be distributed to each county. The  
2225 distribution among the several counties must begin each fiscal  
2226 year on or before January 5th and continue monthly for a total  
2227 of 4 months. If a local or special law required that any moneys  
2228 accruing to a county in fiscal year 1999-2000 under the then-  
2229 existing provisions of s. 550.135 be paid directly to the  
2230 district school board, special district, or a municipal  
2231 government, such payment must continue until the local or  
2232 special law is amended or repealed. The state covenants with  
2233 holders of bonds or other instruments of indebtedness issued by  
2234 local governments, special districts, or district school boards  
2235 before July 1, 2000, that it is not the intent of this  
2236 subparagraph to adversely affect the rights of those holders or  
2237 relieve local governments, special districts, or district school  
2238 boards of the duty to meet their obligations as a result of  
2239 previous pledges or assignments or trusts entered into which  
2240 obligated funds received from the distribution to county  
2241 governments under then-existing s. 550.135. This distribution  
2242 specifically is in lieu of funds distributed under s. 550.135  
2243 before July 1, 2000.

2244       b. The department shall distribute \$166,667 monthly to  
2245 each applicant certified as a facility for a new or retained  
2246 professional sports franchise pursuant to s. 288.1162. Up to  
2247 \$41,667 shall be distributed monthly by the department to each  
2248 certified applicant as defined in s. 288.11621 for a facility

2249 for a spring training franchise. However, not more than \$416,670  
2250 may be distributed monthly in the aggregate to all certified  
2251 applicants for facilities for spring training franchises.  
2252 Distributions begin 60 days after such certification and  
2253 continue for not more than 30 years, except as otherwise  
2254 provided in s. 288.11621. A certified applicant identified in  
2255 this sub-subparagraph may not receive more in distributions than  
2256 expended by the applicant for the public purposes provided in s.  
2257 288.1162(5) or s. 288.11621(3).

2258 c. Beginning 30 days after notice by the Department of  
2259 Economic Opportunity to the Department of Revenue that an  
2260 applicant has been certified as the professional golf hall of  
2261 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
2262 shall be distributed monthly, for up to 300 months, to the  
2263 applicant.

2264 d. Beginning 30 days after notice by the Department of  
2265 Economic Opportunity to the Department of Revenue that the  
2266 applicant has been certified as the International Game Fish  
2267 Association World Center facility pursuant to s. 288.1169, and  
2268 the facility is open to the public, \$83,333 shall be distributed  
2269 monthly, for up to 168 months, to the applicant. This  
2270 distribution is subject to reduction pursuant to s. 288.1169. A  
2271 lump sum payment of \$999,996 shall be made after certification  
2272 and before July 1, 2000.

2273 e. The department shall distribute up to \$83,333 monthly

2274 to each certified applicant as defined in s. 288.11631 for a  
2275 facility used by a single spring training franchise, or up to  
2276 \$166,667 monthly to each certified applicant as defined in s.  
2277 288.11631 for a facility used by more than one spring training  
2278 franchise. Monthly distributions begin 60 days after such  
2279 certification or July 1, 2016, whichever is later, and continue  
2280 for not more than 20 years to each certified applicant as  
2281 defined in s. 288.11631 for a facility used by a single spring  
2282 training franchise or not more than 25 years to each certified  
2283 applicant as defined in s. 288.11631 for a facility used by more  
2284 than one spring training franchise. A certified applicant  
2285 identified in this sub-subparagraph may not receive more in  
2286 distributions than expended by the applicant for the public  
2287 purposes provided in s. 288.11631(3).

2288 ~~f. Beginning 45 days after notice by the Department of~~  
2289 ~~Economic Opportunity to the Department of Revenue that an~~  
2290 ~~applicant has been approved by the Legislature and certified by~~  
2291 ~~the Department of Economic Opportunity under s. 288.11625 or~~  
2292 ~~upon a date specified by the Department of Economic Opportunity~~  
2293 ~~as provided under s. 288.11625(6)(d), the department shall~~  
2294 ~~distribute each month an amount equal to one twelfth of the~~  
2295 ~~annual distribution amount certified by the Department of~~  
2296 ~~Economic Opportunity for the applicant. The department may not~~  
2297 ~~distribute more than \$7 million in the 2014-2015 fiscal year or~~  
2298 ~~more than \$13 million annually thereafter under this sub-~~

2299 ~~subparagraph.~~

2300 ~~f.g. Beginning December 1, 2015, and ending June 30, 2016,~~  
2301 ~~the department shall distribute \$26,286 monthly to the State~~  
2302 ~~Transportation Trust Fund.~~ Beginning July 1, 2016, the  
2303 department shall distribute \$15,333 monthly to the State  
2304 Transportation Trust Fund.

2305 7. All other proceeds must remain in the General Revenue  
2306 Fund.

2307 Section 33. Section 212.205, Florida Statutes, is amended  
2308 to read:

2309 212.205 Sales tax distribution reporting.—By March 15 of  
2310 each year, each person who received a distribution pursuant to  
2311 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding  
2312 calendar year shall report to the Office of Economic and  
2313 Demographic Research the following information:

2314 (1) An itemized accounting of all expenditures of the  
2315 funds distributed in the preceding calendar year, including  
2316 amounts spent on debt service.

2317 (2) A statement indicating what portion of the distributed  
2318 funds have been pledged for debt service.

2319 (3) The original principal amount and current debt service  
2320 schedule of any bonds or other borrowing for which the  
2321 distributed funds have been pledged for debt service.

2322 Section 34. Subsection (2) and paragraph (c) of subsection  
2323 (3) of section 218.64, Florida Statutes, are amended to read:

2324 218.64 Local government half-cent sales tax; uses;  
2325 limitations.—

2326 (2) Municipalities shall expend their portions of the  
2327 local government half-cent sales tax only for municipality-wide  
2328 programs, ~~for reimbursing the state as required pursuant to s.~~  
2329 ~~288.11625,~~ or for municipality-wide property tax or municipal  
2330 utility tax relief. All utility tax rate reductions afforded by  
2331 participation in the local government half-cent sales tax shall  
2332 be applied uniformly across all types of taxed utility services.

2333 (3) Subject to ordinances enacted by the majority of the  
2334 members of the county governing authority and by the majority of  
2335 the members of the governing authorities of municipalities  
2336 representing at least 50 percent of the municipal population of  
2337 such county, counties may use up to \$3 million annually of the  
2338 local government half-cent sales tax allocated to that county  
2339 for any of the following purposes:

2340 ~~(c) Reimbursing the state as required under s. 288.11625.~~

2341 Section 35. Section 213.0537, Florida Statutes, is created  
2342 to read:

2343 213.0537 Electronic notification with affirmative  
2344 consent.—

2345 (1) Notwithstanding any other provision of law, the  
2346 department may send notices electronically, by postal mail, or  
2347 both. Electronic transmission may be used only with the  
2348 affirmative consent of the taxpayer or its representative.

2349 Documents sent pursuant to this section comply with the same  
2350 timing and form requirements as documents sent by postal mail.  
2351 If a document sent electronically is returned as undeliverable,  
2352 the department must re-send the document by postal mail.  
2353 However, the original electronic transmission used with the  
2354 affirmative consent of the taxpayer or its representative is the  
2355 official mailing for purposes of this chapter.

2356 (2) A notice sent electronically will be considered to  
2357 have been received by the recipient if the transmission is  
2358 addressed to the address provided by the taxpayer or its  
2359 representative. A notice sent electronically will be considered  
2360 received even if no individual is aware of its receipt. In  
2361 addition, a notice sent electronically shall be considered  
2362 received if the department does not receive notification that  
2363 the document was undeliverable.

2364 (3) For the purposes of this section, the term:

2365 (a) "Affirmative consent" means that the taxpayer or its  
2366 representative expressly consented to receive notices  
2367 electronically either in response to a clear and conspicuous  
2368 request for the taxpayer's or its representative's consent, or  
2369 at the taxpayer's or its representative's own initiative.

2370 (b) "Notice" means all communications from the department  
2371 to the taxpayer or its representative, including, but not  
2372 limited to, billings, notices issued during the course of an  
2373 audit, proposed assessments, and final assessments authorized by

2374 this chapter and any other actions constituting final agency  
2375 action within the meaning of chapter 120.

2376 Section 36. Paragraph (b) of subsection (1) of section  
2377 213.21, Florida Statutes, is amended to read:

2378 213.21 Informal conferences; compromises.—

2379 (1)

2380 (b) The statute of limitations upon the issuance of final  
2381 assessments and the period for filing a claim for refund as  
2382 required by s. 215.26(2) for any transactions occurring during  
2383 the audit period shall be tolled during the period in which the  
2384 taxpayer is engaged in a procedure under this section.

2385 Section 37. Effective upon this act becoming a law,  
2386 paragraph (a) of subsection (4) of section 220.1105, Florida  
2387 Statutes, is amended to read:

2388 220.1105 Tax imposed; automatic refunds and downward  
2389 adjustments to tax rates.—

2390 (4) For fiscal years 2018-2019 through 2020-2021, any  
2391 amount by which net collections for a fiscal year exceed  
2392 adjusted forecasted collections for that fiscal year shall only  
2393 be used to provide refunds to corporate income tax payers as  
2394 follows:

2395 (a) For purposes of this subsection, the term:

2396 1. "Eligible taxpayer" means:

2397 a. For fiscal year 2018-2019, a taxpayer whose taxable  
2398 year begins between April 1, 2017, and March 31, 2018, and whose



2399 final tax liability for such taxable year is greater than zero;

2400 b. For fiscal year 2019-2020, a taxpayer whose taxable  
2401 year begins between April 1, 2018, and March 31, 2019, and whose  
2402 final tax liability for such taxable year is greater than zero;

2403 or

2404 c. For fiscal year 2020-2021 a taxpayer whose taxable year  
2405 begins between April 1, 2019, and March 31, 2020, and whose  
2406 final tax liability for such taxable year is greater than zero.

2407 2. "Excess collections" for a fiscal year means the amount  
2408 by which net collections for a fiscal year exceeds adjusted  
2409 forecasted collections for that fiscal year.

2410 3. "Final tax liability" means the taxpayer's amount of  
2411 tax due under this chapter for a taxable year, reported on a  
2412 return filed with the department, plus the amount of any credit  
2413 taken on such return under s. 220.1875.

2414 4. "Total eligible tax liability" for a fiscal year means  
2415 the sum of final tax liabilities of all eligible taxpayers for a  
2416 fiscal year as such liabilities are shown on the latest return  
2417 filed with the department as of February 1 immediately following  
2418 that fiscal year.

2419 5. "Taxpayer refund share" for a fiscal year means an  
2420 eligible taxpayer's final tax liability as a percentage of the  
2421 total eligible tax liability for that fiscal year.

2422 6. "Taxpayer refund" for a fiscal year means the taxpayer  
2423 refund share for a fiscal year multiplied by the excess

collections for a fiscal year.

Section 38. (1) The amendment made by this act to s. 220.1105(4)(a)3., Florida Statutes, is remedial in nature and applies retroactively.

(2) This section shall take effect upon this act becoming a law.

Section 39. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~ ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year thereafter.

Section 40. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

(1) As used in this section, the term "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

(2) A taxpayer is eligible for a \$2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

(a)1. The taxpayer is classified in the NAICS industry code 53211;

2449        2. The taxpayer deferred gains on the sale of personal  
2450 property assets for federal income purposes under s. 1031 of the  
2451 Internal Revenue Code during its taxable year beginning on or  
2452 after August 1, 2016, and before August 1, 2017; and

2453        3. The taxpayer's final tax liability for its taxable year  
2454 beginning on or after August 1, 2017, and before August 1, 2018,  
2455 before application of the credit authorized by this section, is  
2456 greater than \$15 million and is at least 700 percent greater  
2457 than its final tax liability for its taxable year beginning on  
2458 or after August 1, 2016, and before August 1, 2017; or

2459        (b)1. The taxpayer is classified under NAICS industry code  
2460 522220 or 532112;

2461        2. The taxpayer deferred gains on the sale of personal  
2462 property assets for federal income purposes under s. 1031 of the  
2463 Internal Revenue Code during its taxable year beginning on or  
2464 after August 1, 2016, and before August 1, 2017; and

2465        3. The taxpayer's final tax liability for its taxable year  
2466 beginning on or after August 1, 2017, and before August 1, 2018,  
2467 before application of the credit authorized by this section, was  
2468 greater than \$15 million and was at least \$15 million greater  
2469 than its final tax liability for its taxable year beginning on  
2470 or after August 1, 2016, and before August 1, 2017.

2471        (3) This section operates retroactively to January 1,  
2472 2018.

2473        Section 41. Paragraph (e) of subsection (2) of section

288.0001, Florida Statutes, is amended to read:

288.0001 Economic Development Programs Evaluation.—The Office of Economic and Demographic Research and the Office of Program Policy Analysis and Government Accountability (OPPAGA) shall develop and present to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees the Economic Development Programs Evaluation.

(2) The Office of Economic and Demographic Research and OPPAGA shall provide a detailed analysis of economic development programs as provided in the following schedule:

~~(c) Beginning January 1, 2018, and every 3 years thereafter, an analysis of the Sports Development Program established under s. 288.11625.~~

Section 42. Section 288.11625, Florida Statutes, is repealed.

Section 43. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

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

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in

tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

Section 44. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

413.4021 Program participant selection; tax collection enforcement diversion program.—The Department of Revenue, in coordination with the Florida Association of Centers for Independent Living and the Florida Prosecuting Attorneys Association, shall select judicial circuits in which to operate the program. The association and the state attorneys' offices shall develop and implement a tax collection enforcement diversion program, which shall collect revenue due from persons who have not remitted their collected sales tax. The criteria for referral to the tax collection enforcement diversion program shall be determined cooperatively between the state attorneys' offices and the Department of Revenue.

(1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than \$75,000 for each state attorney.

2524           Section 45. Subsections (1), (2), and (5) of section  
2525           443.163, Florida Statutes, are amended to read:

2526           443.163   Electronic reporting and remitting of  
2527           contributions and reimbursements.—

2528           (1)   An employer may file any report and remit any  
2529           contributions or reimbursements required under this chapter by  
2530           electronic means. The Department of Economic Opportunity or the  
2531           state agency providing reemployment assistance tax collection  
2532           services shall adopt rules prescribing the format and  
2533           instructions necessary for electronically filing reports and  
2534           remitting contributions and reimbursements to ensure a full  
2535           collection of contributions and reimbursements due. The  
2536           acceptable method of transfer, the method, form, and content of  
2537           the electronic means, and the method, if any, by which the  
2538           employer will be provided with an acknowledgment shall be  
2539           prescribed by the department or its tax collection service  
2540           provider. However, any employer who employed 10 or more  
2541           employees in any quarter during the preceding state fiscal year  
2542           must file the Employers Quarterly Reports, including any  
2543           corrections, for the current calendar year and remit the  
2544           contributions and reimbursements due by electronic means  
2545           approved by the tax collection service provider. ~~A person who~~  
2546           ~~prepared and reported for 100 or more employers in any quarter~~  
2547           ~~during the preceding state fiscal year must file the Employers~~  
2548           ~~Quarterly Reports for each calendar quarter in the current~~

2549 ~~calendar year, beginning with reports due for the second~~  
2550 ~~calendar quarter of 2003, by electronic means approved by the~~  
2551 ~~tax collection service provider.~~

2552 (2)(a) An employer who is required by law to file an  
2553 Employers Quarterly Report, including any corrections, by  
2554 approved electronic means, but who files the report either  
2555 directly or through an agent by a means other than approved  
2556 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
2557 report and \$1 for each employee, not to exceed \$300. This  
2558 penalty is in addition to any other penalty provided by this  
2559 chapter. However, the penalty does not apply if the tax  
2560 collection service provider waives the electronic filing  
2561 requirement in advance. An employer who fails to remit  
2562 contributions or reimbursements either directly or through an  
2563 agent by approved electronic means as required by law is liable  
2564 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
2565 means other than approved electronic means. This penalty is in  
2566 addition to any other penalty provided by this chapter.

2567 ~~(b) A person who prepared and reported for 100 or more~~  
2568 ~~employers in any quarter during the preceding state fiscal year,~~  
2569 ~~but who fails to file an Employers Quarterly Report for each~~  
2570 ~~calendar quarter in the current calendar year by approved~~  
2571 ~~electronic means, is liable for a penalty of \$50 for that report~~  
2572 ~~and \$1 for each employee. This penalty is in addition to any~~  
2573 ~~other penalty provided by this chapter. However, the penalty~~

2574 ~~does not apply if the tax collection service provider waives the~~  
2575 ~~electronic filing requirement in advance.~~

2576 (5) The tax collection service provider may waive the  
2577 penalty imposed by this section if a ~~written~~ request for a  
2578 waiver ~~is filed which~~ establishes that imposition would be  
2579 inequitable. Examples of inequity include, but are not limited  
2580 to, situations where the failure to electronically file was  
2581 caused by one of the following factors:

2582 (a) Death or serious illness of the person responsible for  
2583 the preparation and filing of the report.

2584 (b) Destruction of the business records by fire or other  
2585 casualty.

2586 (c) Unscheduled and unavoidable computer downtime.

2587 Section 46. Subsections (1) and (3) of section 626.932,  
2588 Florida Statutes, are amended to read:

2589 626.932 Surplus lines tax.—

2590 (1) The premiums charged for surplus lines coverages are  
2591 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
2592 premiums charged for such insurance. The surplus lines agent  
2593 shall collect from the insured the amount of the tax at the time  
2594 of the delivery of the cover note, certificate of insurance,  
2595 policy, or other initial confirmation of insurance, in addition  
2596 to the full amount of the gross premium charged by the insurer  
2597 for the insurance. The surplus lines agent is prohibited from  
2598 absorbing such tax or, as an inducement for insurance or for any



2599 other reason, rebating all or any part of such tax or of his or  
2600 her commission.

2601 (3) If a surplus lines policy covers risks or exposures  
2602 only partially in this state and the state is the home state as  
2603 defined in the federal Nonadmitted and Reinsurance Reform Act of  
2604 2010 (NRRA), the tax payable shall be computed on the gross  
2605 premium. The surplus lines policy shall be taxed in accordance  
2606 with subsection (1) and shall report the percentage of risk that  
2607 is located in the state to the Florida Surplus Lines Service  
2608 Office in the manner and form directed by the office ~~The tax~~  
2609 ~~must not exceed the tax rate where the risk or exposure is~~  
2610 ~~located.~~

2611 Section 47. Subsection (3) of section 718.111, Florida  
2612 Statutes, is amended to read:

2613 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
2614 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2615 (a) The association may contract, sue, or be sued with  
2616 respect to the exercise or nonexercise of its powers. For these  
2617 purposes, the powers of the association include, but are not  
2618 limited to, the maintenance, management, and operation of the  
2619 condominium property.

2620 (b) After control of the association is obtained by unit  
2621 owners other than the developer, the association may:

2622 1. Institute, maintain, settle, or appeal actions or  
2623 hearings in its name on behalf of all unit owners concerning

2624 matters of common interest to most or all unit owners,  
2625 including, but not limited to, the common elements; the roof and  
2626 structural components of a building or other improvements;  
2627 mechanical, electrical, and plumbing elements serving an  
2628 improvement or a building; representations of the developer  
2629 pertaining to any existing or proposed commonly used facilities;

2630 2. Protest ~~and protesting~~ ad valorem taxes on commonly  
2631 used facilities and on units; ~~and may~~

2632 3. Defend actions pertaining to ad valorem taxation of  
2633 commonly used facilities or units or related to ~~in~~ eminent  
2634 domain; or

2635 4. Bring inverse condemnation actions.

2636 (c) If the association has the authority to maintain a  
2637 class action, the association may be joined in an action as  
2638 representative of that class with reference to litigation and  
2639 disputes involving the matters for which the association could  
2640 bring a class action.

2641 (d) The association, in its own name or on behalf of some  
2642 or all unit owners, may institute, file, protest, maintain, or  
2643 defend any administrative challenge, lawsuit, appeal, or other  
2644 challenge to ad valorem taxes assessed on units for commonly  
2645 used facilities or common elements. The affected association  
2646 members are not necessary or indispensable parties to such  
2647 actions. This paragraph is intended to clarify existing law and  
2648 applies to cases pending on July 1, 2020.

2649        (e) Nothing herein limits any statutory or common-law  
2650 right of any individual unit owner or class of unit owners to  
2651 bring any action without participation by the association which  
2652 may otherwise be available.

2653        (f) An association may not hire an attorney who represents  
2654 the management company of the association.

2655        Section 48. Clothing, school supplies, personal computers,  
2656 and personal computer-related accessories; sales tax holiday.-

2657        (1) The tax levied under chapter 212, Florida Statutes,  
2658 may not be collected during the period from August 7, 2020,  
2659 through August 9, 2020, on the retail sale of:

2660        (a) Clothing, wallets, or bags, including handbags,  
2661 backpacks, fanny packs, and diaper bags, but excluding  
2662 briefcases, suitcases, and other garment bags, having a sales  
2663 price of \$60 or less per item. As used in this paragraph, the  
2664 term "clothing" means:

2665        1. Any article of wearing apparel intended to be worn on  
2666 or about the human body, excluding watches, watchbands, jewelry,  
2667 umbrellas, and handkerchiefs; and

2668        2. All footwear, excluding skis, swim fins, roller blades,  
2669 and skates.

2670        (b) School supplies having a sales price of \$15 or less  
2671 per item. As used in this paragraph, the term "school supplies"  
2672 means pens, pencils, erasers, crayons, notebooks, notebook  
2673 filler paper, legal pads, binders, lunch boxes, construction

paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 7, 2020, through August 9, 2020, on the first \$1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

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

(3) The tax exemptions provided in this section do not

2699 apply to sales within a theme park or entertainment complex as  
2700 defined in s. 509.013(9), Florida Statutes, within a public  
2701 lodging establishment as defined in s. 509.013(4), Florida  
2702 Statutes, or within an airport as defined in s. 330.27(2),  
2703 Florida Statutes.

2704 (4) The tax exemptions provided in this section may apply  
2705 at the option of a dealer if less than 5 percent of the dealer's  
2706 gross sales of tangible personal property in the prior calendar  
2707 year are comprised of items that would be exempt under this  
2708 section. If a qualifying dealer chooses not to participate in  
2709 the tax holiday, by August 1, 2020, the dealer must notify the  
2710 Department of Revenue in writing of its election to collect  
2711 sales tax during the holiday and must post a copy of that notice  
2712 in a conspicuous location at its place of business.

2713 (5) The Department of Revenue is authorized, and all  
2714 conditions are deemed met, to adopt emergency rules pursuant to  
2715 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2716 this section. Notwithstanding any other provision of law,  
2717 emergency rules adopted pursuant to this subsection are  
2718 effective for 6 months after adoption and may be renewed during  
2719 the pendency of procedures to adopt permanent rules addressing  
2720 the subject of the emergency rules.

2721 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
2722 nonrecurring funds is appropriated from the General Revenue Fund  
2723 to the Department of Revenue for the purpose of implementing

2724 this section. Funds remaining unexpended or unencumbered from  
2725 this appropriation as of June 30, 2020, shall revert and be  
2726 reappropriated for the same purpose in the 2020-2021 fiscal  
2727 year.

2728 (7) This section shall take effect upon this act becoming  
2729 a law.

2730 Section 49. Disaster preparedness supplies; sales tax  
2731 holiday.-

2732 (1) The tax levied under chapter 212, Florida Statutes,  
2733 may not be collected during the period from May 29, 2020,  
2734 through June 4, 2020, on the sale of:

2735 (a) A portable self-powered light source selling for \$20  
2736 or less.

2737 (b) A portable self-powered radio, two-way radio, or  
2738 weather-band radio selling for \$50 or less.

2739 (c) A tarpaulin or other flexible waterproof sheeting  
2740 selling for \$50 or less.

2741 (d) An item normally sold as, or generally advertised as,  
2742 a ground anchor system or tie-down kit selling for \$50 or less.

2743 (e) A gas or diesel fuel tank selling for \$25 or less.

2744 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
2745 volt, or 9-volt batteries, excluding automobile and boat  
2746 batteries, selling for \$30 or less.

2747 (g) A nonelectric food storage cooler selling for \$30 or  
2748 less.

2749        (h) A portable generator used to provide light or  
2750 communications or preserve food in the event of a power outage  
2751 selling for \$750 or less.

2752        (i) Reusable ice selling for \$10 or less.

2753        (2) The tax exemptions provided in this section do not  
2754 apply to sales within a theme park or entertainment complex as  
2755 defined in s. 509.013(9), Florida Statutes, within a public  
2756 lodging establishment as defined in s. 509.013(4), Florida  
2757 Statutes, or within an airport as defined in s. 330.27(2),  
2758 Florida Statutes.

2759        (3) The Department of Revenue is authorized, and all  
2760 conditions are deemed met, to adopt emergency rules pursuant to  
2761 s. 120.54(4), Florida Statutes, to administer this section.

2762        (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
2763 nonrecurring funds is appropriated from the General Revenue Fund  
2764 to the Department of Revenue for the purpose of implementing  
2765 this section.

2766        (5) This section shall take effect upon this act becoming  
2767 a law.

2768        Section 50. Section 211.0252, Florida Statutes, is created  
2769 to read:

2770        211.0252 Credit for contributions to eligible charitable  
2771 organizations.—Beginning July 1, 2021, there is allowed a credit  
2772 of 100 percent of an eligible contribution made to an eligible  
2773 charitable organization under s. 402.62 against any tax due

2774 under s. 211.02 or s. 211.025. However, the combined credit  
2775 allowed under this section and s. 211.0251 may not exceed 50  
2776 percent of the tax due on the return on which the credit is  
2777 taken. If the combined credit allowed under this section and s.  
2778 211.0251 exceeds 50 percent of the tax due on the return, the  
2779 credit must first be taken under s. 211.0251. Any remaining  
2780 liability, up to 50 percent of the tax due, shall be taken under  
2781 this section. For purposes of the distributions of tax revenue  
2782 under s. 211.06, the department shall disregard any tax credits  
2783 allowed under this section to ensure that any reduction in tax  
2784 revenue received which is attributable to the tax credits  
2785 results only in a reduction in distributions to the General  
2786 Revenue Fund. The provisions of s. 402.62 apply to the credit  
2787 authorized by this section.

2788       Section 51. Section 212.1833, Florida Statutes, is created  
2789 to read:

2790       212.1833 Credit for contributions to eligible charitable  
2791 organizations.—Beginning July 1, 2021, there is allowed a credit  
2792 of 100 percent of an eligible contribution made to an eligible  
2793 charitable organization under s. 402.62 against any tax imposed  
2794 by the state and due under this chapter from a direct pay permit  
2795 holder as a result of the direct pay permit held pursuant to s.  
2796 212.183. For purposes of the dealer's credit granted for keeping  
2797 prescribed records, filing timely tax returns, and properly  
2798 accounting and remitting taxes under s. 212.12, the amount of



2799 tax due used to calculate the credit shall include any eligible  
2800 contribution made to an eligible charitable organization from a  
2801 direct pay permit holder. For purposes of the distributions of  
2802 tax revenue under s. 212.20, the department shall disregard any  
2803 tax credits allowed under this section to ensure that any  
2804 reduction in tax revenue received that is attributable to the  
2805 tax credits results only in a reduction in distributions to the  
2806 General Revenue Fund. The provisions of s. 402.62 apply to the  
2807 credit authorized by this section. A dealer who claims a tax  
2808 credit under this section must file his or her tax returns and  
2809 pay his or her taxes by electronic means under s. 213.755.

2810 Section 52. Subsection (8) of section 220.02, Florida  
2811 Statutes, is amended to read:

2812 220.02 Legislative intent.—

2813 (8) It is the intent of the Legislature that credits  
2814 against either the corporate income tax or the franchise tax be  
2815 applied in the following order: those enumerated in s. 631.828,  
2816 those enumerated in s. 220.191, those enumerated in s. 220.181,  
2817 those enumerated in s. 220.183, those enumerated in s. 220.182,  
2818 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
2819 those enumerated in s. 220.184, those enumerated in s. 220.186,  
2820 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
2821 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
2822 those enumerated in s. 220.1876, those enumerated in s. 220.192,  
2823 those enumerated in s. 220.193, those enumerated in s. 288.9916,

those enumerated in s. 220.1899, those enumerated in s. 220.194,  
and those enumerated in s. 220.196.

Section 53. Paragraph (a) of subsection (1) of section  
220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

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

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

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

b. Notwithstanding sub-subparagraph a., if a credit taken  
under s. 220.1875 or s. 220.1876 is added to taxable income in a  
previous taxable year under subparagraph 11. and is taken as a  
deduction for federal tax purposes in the current taxable year,  
the amount of the deduction allowed shall not be added to  
taxable income in the current year. The exception in this sub-  
subparagraph is intended to ensure that the credit under s.  
220.1875 or s. 220.1876 is added in the applicable taxable year

and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

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

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

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

6. The amount taken as a credit under s. 220.195 which is

deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

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

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

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

11. Any ~~The~~ amount taken as a credit for the taxable year under s. 220.1875 or s. 220.1876. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

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

13. The amount taken as a credit for the taxable year

under s. 220.193.

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

15. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

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

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

Section 54. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875 or s. 220.1876.

2924       Section 55. Section 220.1876, Florida Statutes, is created  
2925 to read:

2926       220.1876 Credit for contributions to eligible charitable  
2927 organizations.—

2928       (1) Beginning January 1, 2021, there is allowed a credit  
2929 of 100 percent of an eligible contribution made to an eligible  
2930 charitable organization under s. 402.62 against any tax due for  
2931 a taxable year under this chapter after the application of any  
2932 other allowable credits by the taxpayer. An eligible  
2933 contribution must be made to an eligible charitable organization  
2934 on or before the date the taxpayer is required to file a return  
2935 pursuant to s. 220.222. The credit granted by this section shall  
2936 be reduced by the difference between the amount of federal  
2937 corporate income tax taking into account the credit granted by  
2938 this section and the amount of federal corporate income tax  
2939 without application of the credit granted by this section.

2940       (2) A taxpayer who files a Florida consolidated return as  
2941 a member of an affiliated group pursuant to s. 220.131(1) may be  
2942 allowed the credit on a consolidated return basis; however, the  
2943 total credit taken by the affiliated group is subject to the  
2944 limitation established under subsection (1).

2945       (3) The provisions of s. 402.62 apply to the credit  
2946 authorized by this section.

2947       (4) If a taxpayer applies and is approved for a credit  
2948 under s. 402.62 after timely requesting an extension to file

2949 under s. 220.222(2):

2950 (a) The credit does not reduce the amount of tax due for  
2951 purposes of the department's determination as to whether the  
2952 taxpayer was in compliance with the requirement to pay tentative  
2953 taxes under ss. 220.222 and 220.32.

2954 (b) The taxpayer's noncompliance with the requirement to  
2955 pay tentative taxes shall result in the revocation and  
2956 rescindment of any such credit.

2957 (c) The taxpayer shall be assessed for any taxes,  
2958 penalties, or interest due from the taxpayer's noncompliance  
2959 with the requirement to pay tentative taxes.

2960 Section 56. Section 402.62, Florida Statutes, is created  
2961 to read:

2962 402.62 Children's Promise Tax Credit.—

2963 (1) DEFINITIONS.—As used in this section, the term:

2964 (a) "Annual tax credit amount" means, for any state fiscal  
2965 year, the sum of the amount of tax credits approved under  
2966 paragraph (5)(b), including tax credits to be taken under s.  
2967 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.  
2968 624.51056, which are approved for taxpayers whose taxable years  
2969 begin on or after January 1 of the calendar year preceding the  
2970 start of the applicable state fiscal year.

2971 (b) "Division" means the Division of Alcoholic Beverages  
2972 and Tobacco of the Department of Business and Professional  
2973 Regulation.

2974        (c) "Eligible charitable organization" means an  
2975        organization designated by the department to be eligible to  
2976        receive funding under this section.

2977        (d) "Eligible contribution" means a monetary contribution  
2978        from a taxpayer, subject to the restrictions provided in this  
2979        section, to an eligible charitable organization. The taxpayer  
2980        making the contribution may not designate a specific child  
2981        assisted by the eligible charitable organization as the  
2982        beneficiary of the contribution.

2983        (e) "Tax credit cap amount" means the maximum annual tax  
2984        credit amount that the Department of Revenue may approve for a  
2985        state fiscal year.

2986        (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

2987        (a) The department shall designate as an eligible  
2988        charitable organization an organization that:

2989        1. Is exempt from federal income taxation under s.  
2990        501(c)(3) of the Internal Revenue Code.

2991        2. Is a Florida entity formed under chapter 605, chapter  
2992        607, or chapter 617 and whose principal office is located in the  
2993        state.

2994        3. Provides services to:

2995        a. Prevent child abuse, neglect, abandonment, or  
2996        exploitation;

2997        b. Enhance the safety, permanency, or well-being of  
2998        children with child welfare involvement;



2999 c. Assist families with children who have a chronic  
3000 illness or physical, intellectual, developmental, or emotional  
3001 disability; or

3002 d. Provide workforce development services to families of  
3003 children eligible for a federal free or reduced-price meals  
3004 program.

3005 4. Has a contract or written referral agreement with, or  
3006 reference from, the department, a community-based care lead  
3007 agency as defined in s. 409.986, a managing entity as defined in  
3008 s. 394.9082, or the Agency for Persons with Disabilities, for  
3009 services specified in subparagraph 3.

3010 5. Provides to the department accurate information  
3011 including, at a minimum, a description of the services provided  
3012 by the organization that are eligible for funding under this  
3013 section; the number of individuals served through those services  
3014 during the last calendar year in total and the number served  
3015 during the last calendar year using funding under this section;  
3016 basic financial information regarding the organization and  
3017 services eligible for funding under this section; outcomes for  
3018 such services; and contact information for the organization.

3019 6. Annually submits a statement signed by a current  
3020 officer of the organization, under penalty of perjury, that the  
3021 organization meets all criteria to qualify as an eligible  
3022 charitable organization, has fulfilled responsibilities under  
3023 this section for the previous fiscal year if the organization

3024 received any funding through this credit during the previous  
3025 year, and intends to fulfill its responsibilities during the  
3026 upcoming year.

3027 7. Provides any documentation requested by the department  
3028 to verify eligibility as an eligible charitable organization or  
3029 compliance with this section.

3030 (b) The department may not designate as an eligible  
3031 charitable organization an organization that:

3032 1. Provides abortions, pays for or provides coverage for  
3033 abortions, or financially supports any other entity that  
3034 provides, pays for, or provides coverage for abortions; or

3035 2. Has received more than 50 percent of its total annual  
3036 revenue from the department or the Agency for Persons with  
3037 Disabilities, either directly or via a contractor of the  
3038 department or agency, in the prior fiscal year.

3039 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE  
3040 ORGANIZATIONS.—An eligible charitable organization that receives  
3041 a contribution under this section must:

3042 (a) Conduct background screenings on all volunteers and  
3043 staff working directly with children in any program funded under  
3044 this section. The background screening shall use level 2  
3045 screening standards pursuant to s. 435.04. The department shall  
3046 specify requirements for background screening in rule.

3047 (b) Expend 100 percent of any contributions received under  
3048 this section for direct services to state residents for the

purposes specified in subparagraph (2)(a)3.

(c) Annually submit to the department:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the department within 180 days after completion of the eligible charitable organization's fiscal year.

2. A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).

(d) Notify the department within 5 business days after the eligible charitable organization ceases to meet eligibility requirements or fails to fulfill its responsibilities under this section.

(e) Upon receipt of a contribution, the eligible charitable organization shall provide the taxpayer that made the contribution with a certificate of contribution. A certificate of contribution must include the taxpayer's name and, if available, federal employer identification number, the amount contributed, the date of contribution, and the name of the eligible charitable organization.

3074        (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department  
3075 shall:

3076        (a) Annually redesignate eligible charitable organizations  
3077 that have complied with all requirements of this section.

3078        (b) Remove the designation of organizations that fail to  
3079 meet all requirements of this section. An organization that has  
3080 had its designation removed by the department may reapply for  
3081 designation as an eligible charitable organization, and the  
3082 department shall redesignate such organization if it meets the  
3083 requirements of this section and demonstrates through its  
3084 application that all factors leading to its previous failure to  
3085 meet requirements have been sufficiently addressed.

3086        (c) Publish information about the tax credit program and  
3087 eligible charitable organizations on a department website. The  
3088 website shall, at a minimum, provide:

3089            1. The requirements and process for becoming designated or  
3090 redesignated as an eligible charitable organization.

3091            2. A list of the eligible charitable organizations that  
3092 are currently designated by the department and the information  
3093 provided under subparagraph (2)(a)5. regarding each eligible  
3094 charitable organization.

3095            3. The process for a taxpayer to select an eligible  
3096 charitable organization as the recipient of funding through a  
3097 tax credit.

3098        (d) Compel the return of funds that are provided to an

3099 eligible charitable organization that fails to comply with the  
3100 requirements of this section. Eligible charitable organizations  
3101 that are subject to return of funds are ineligible to receive  
3102 funding under this section for a period 10 years after final  
3103 agency action to compel the return of funding.

3104 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,  
3105 TRANSFERS, AND LIMITATIONS.—

3106 (a) The tax credit cap amount is \$5 million in each state  
3107 fiscal year.

3108 (b) Beginning October 1, 2020, a taxpayer may submit an  
3109 application to the Department of Revenue for a tax credit or  
3110 credits to be taken under one or more of s. 211.0252, s.  
3111 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3112 1. The taxpayer shall specify in the application each tax  
3113 for which the taxpayer requests a credit and the applicable  
3114 taxable year for a credit under s. 220.1876 or s. 624.51056 or  
3115 the applicable state fiscal year for a credit under s. 211.0252,  
3116 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a  
3117 taxpayer may apply for a credit to be used for a prior taxable  
3118 year before the date the taxpayer is required to file a return  
3119 for that year pursuant to s. 220.222. For purposes of s.  
3120 624.51056, a taxpayer may apply for a credit to be used for a  
3121 prior taxable year before the date the taxpayer is required to  
3122 file a return for that prior taxable year pursuant to ss.  
3123 624.509 and 624.5092. The application must specify the eligible

3124 charitable organization to which the proposed contribution will  
3125 be made. The Department of Revenue shall approve tax credits on  
3126 a first-come, first-served basis and must obtain the division's  
3127 approval before approving a tax credit under s. 561.1212.

3128 2. Within 10 days after approving or denying an  
3129 application, the Department of Revenue shall provide a copy of  
3130 its approval or denial letter to the eligible charitable  
3131 organization specified by the taxpayer in the application.

3132 (c) If a tax credit approved under paragraph (b) is not  
3133 fully used within the specified state fiscal year for credits  
3134 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes  
3135 due for the specified taxable year for credits under s. 220.1876  
3136 or s. 624.51056 because of insufficient tax liability on the  
3137 part of the taxpayer, the unused amount shall be carried forward  
3138 for a period not to exceed 10 years. For purposes of s.  
3139 220.1876, a credit carried forward may be used in a subsequent  
3140 year after applying the other credits and unused carryovers in  
3141 the order provided in s. 220.02(8).

3142 (d) A taxpayer may not convey, transfer, or assign an  
3143 approved tax credit or a carryforward tax credit to another  
3144 entity unless all of the assets of the taxpayer are conveyed,  
3145 assigned, or transferred in the same transaction. However, a tax  
3146 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,  
3147 or s. 624.51056 may be conveyed, transferred, or assigned  
3148 between members of an affiliated group of corporations if the

3149 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,  
3150 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall  
3151 notify the Department of Revenue of its intent to convey,  
3152 transfer, or assign a tax credit to another member within an  
3153 affiliated group of corporations. The amount conveyed,  
3154 transferred, or assigned is available to another member of the  
3155 affiliated group of corporations upon approval by the Department  
3156 of Revenue. The Department of Revenue shall obtain the  
3157 division's approval before approving a conveyance, transfer, or  
3158 assignment of a tax credit under s. 561.1212.

3159 (e) Within any state fiscal year, a taxpayer may rescind  
3160 all or part of a tax credit approved under paragraph (b). The  
3161 amount rescinded shall become available for that state fiscal  
3162 year to another eligible taxpayer as approved by the Department  
3163 of Revenue if the taxpayer receives notice from the Department  
3164 of Revenue that the rescindment has been accepted by the  
3165 Department of Revenue. The Department of Revenue must obtain the  
3166 division's approval before accepting the rescindment of a tax  
3167 credit under s. 561.1212. Any amount rescinded under this  
3168 paragraph shall become available to an eligible taxpayer on a  
3169 first-come, first-served basis based on tax credit applications  
3170 received after the date the rescindment is accepted by the  
3171 Department of Revenue.

3172 (f) Within 10 days after approving or denying the  
3173 conveyance, transfer, or assignment of a tax credit under

3174 paragraph (d), or the rescindment of a tax credit under  
3175 paragraph (e), the Department of Revenue shall provide a copy of  
3176 its approval or denial letter to the eligible charitable  
3177 organization specified by the taxpayer. The Department of  
3178 Revenue shall also include the eligible charitable organization  
3179 specified by the taxpayer on all letters or correspondence of  
3180 acknowledgment for tax credits under s. 212.1833.

3181 (g) For purposes of calculating the underpayment of  
3182 estimated corporate income taxes under s. 220.34 and tax  
3183 installment payments for taxes on insurance premiums or  
3184 assessments under s. 624.5092, the final amount due is the  
3185 amount after credits earned under s. 220.1876 or s. 624.51056  
3186 for contributions to eligible charitable organizations are  
3187 deducted.

3188 1. For purposes of determining if a penalty or interest  
3189 under s. 220.34(2)(d)1. shall be imposed for underpayment of  
3190 estimated corporate income tax, a taxpayer may, after earning a  
3191 credit under s. 220.1876, reduce any estimated payment in that  
3192 taxable year by the amount of the credit.

3193 2. For purposes of determining if a penalty under s.  
3194 624.5092 shall be imposed, an insurer, after earning a credit  
3195 under s. 624.51056 for a taxable year, may reduce any  
3196 installment payment for such taxable year of 27 percent of the  
3197 amount of the net tax due as reported on the return for the  
3198 preceding year under s. 624.5092(2)(b) by the amount of the



3199 credit.

3200 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
3201 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.  
3202 561.1212, or s. 624.51056 or the application thereof to any  
3203 person or circumstance is held unconstitutional by any court or  
3204 is otherwise declared invalid, the unconstitutionality or  
3205 invalidity shall not affect any credit earned under s. 211.0252,  
3206 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any  
3207 taxpayer with respect to any contribution paid to an eligible  
3208 charitable organization before the date of a determination of  
3209 unconstitutionality or invalidity. The credit shall be allowed  
3210 at such time and in such a manner as if a determination of  
3211 unconstitutionality or invalidity had not been made, provided  
3212 that nothing in this subsection by itself or in combination with  
3213 any other provision of law shall result in the allowance of any  
3214 credit to any taxpayer in excess of one dollar of credit for  
3215 each dollar paid to an eligible charitable organization.

3216 (7) ADMINISTRATION; RULES.—

3217 (a) The Department of Revenue, the division, and the  
3218 department may develop a cooperative agreement to assist in the  
3219 administration of this section, as needed.

3220 (b) The Department of Revenue may adopt rules necessary to  
3221 administer this section and ss. 211.0252, 212.1833, 220.1876,  
3222 561.1212, and 624.51056, including rules establishing  
3223 application forms, procedures governing the approval of tax

3224 credits and carryforward tax credits under subsection (5), and  
3225 procedures to be followed by taxpayers when claiming approved  
3226 tax credits on their returns.

3227 (c) The division may adopt rules necessary to administer  
3228 its responsibilities under this section and s. 561.1212.

3229 (d) The department may adopt rules necessary to administer  
3230 this section, including, but not limited to, rules establishing  
3231 application forms for organizations seeking designation as  
3232 eligible charitable organizations under this act.

3233 (e) Notwithstanding any provision of s. 213.053 to the  
3234 contrary, sharing information with the division related to this  
3235 tax credit is considered the conduct of the Department of  
3236 Revenue's official duties as contemplated in s. 213.053(8)(c),  
3237 and the Department of Revenue and the division are specifically  
3238 authorized to share information as needed to administer this  
3239 program.

3240 Section 57. Section 561.1212, Florida Statutes, is created  
3241 to read:

3242 561.1212 Credit for contributions to eligible charitable  
3243 organizations.—Beginning January 1, 2021, there is allowed a  
3244 credit of 100 percent of an eligible contribution made to an  
3245 eligible charitable organization under s. 402.62 against any tax  
3246 due under s. 563.05, s. 564.06, or s. 565.12, except excise  
3247 taxes imposed on wine produced by manufacturers in this state  
3248 from products grown in this state. However, a credit allowed

under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 58. Section 624.51056, Florida Statutes, is created to read:

624.51056 Credit for contributions to eligible charitable organizations.—

(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this

3274 section shall not be required to pay any additional retaliatory  
3275 tax levied under s. 624.5091 as a result of claiming such  
3276 credit. Section 624.5091 does not limit such credit in any  
3277 manner.

3278 (2) Section 402.62 applies to the credit authorized by  
3279 this section.

3280 Section 59. The Department of Revenue is authorized, and  
3281 all conditions are deemed met, to adopt emergency rules under s.  
3282 120.54(4), Florida Statutes, for the purpose of implementing  
3283 provisions related to the Children's Promise Tax Credit created  
3284 in this act. Notwithstanding any other provision of law,  
3285 emergency rules adopted under this section are effective for 6  
3286 months after adoption and may be renewed during the pendency of  
3287 procedures to adopt permanent rules addressing the subject of  
3288 the emergency rules.

3289 Section 60. For the 2020-2021 fiscal year, the sum of  
3290 \$208,000 in nonrecurring funds is appropriated from the General  
3291 Revenue Fund to the Department of Revenue for the purpose of  
3292 implementing the provisions related to the Children's Promise  
3293 Tax Credit created in this act.

3294 Section 61. The Florida Institute for Child Welfare shall  
3295 analyze the use of funding provided by the tax credit authorized  
3296 under s. 402.62 and submit a report to the Governor, the  
3297 President of the Senate, and the Speaker of the House of  
3298 Representatives by October 31, 2024. The report shall, at a

3299 minimum, include the total funding amount and categorize the  
3300 funding by type of program, describe the programs that were  
3301 funded, and assess the outcomes that were achieved using the  
3302 funding.

3303 Section 62. Subsections (4) and (8) of section 212.07,  
3304 Florida Statutes, are amended, and subsection (2) of that  
3305 section is republished, to read:

3306 212.07 Sales, storage, use tax; tax added to purchase  
3307 price; ~~dealer not to absorb~~; liability of purchasers who cannot  
3308 prove payment of the tax; penalties; general exemptions.—

3309 (2) A dealer shall, as far as practicable, add the amount  
3310 of the tax imposed under this chapter to the sale price, and the  
3311 amount of the tax shall be separately stated as Florida tax on  
3312 any charge ticket, sales slip, invoice, or other tangible  
3313 evidence of sale. Such tax shall constitute a part of such  
3314 price, charge, or proof of sale which shall be a debt from the  
3315 purchaser or consumer to the dealer, until paid, and shall be  
3316 recoverable at law in the same manner as other debts. Where it  
3317 is impracticable, due to the nature of the business practices  
3318 within an industry, to separately state Florida tax on any  
3319 charge ticket, sales slip, invoice, or other tangible evidence  
3320 of sale, the department may establish an effective tax rate for  
3321 such industry. The department may also amend this effective tax  
3322 rate as the industry's pricing or practices change. Except as  
3323 otherwise specifically provided, any dealer who neglects, fails,

3324 or refuses to collect the tax herein provided upon any, every,  
3325 and all retail sales made by the dealer or the dealer's agents  
3326 or employees of tangible personal property or services which are  
3327 subject to the tax imposed by this chapter shall be liable for  
3328 and pay the tax himself or herself.

3329 (4) (a) Except as provided in paragraph (b), a dealer  
3330 engaged in any business taxable under this chapter may not  
3331 advertise or hold out to the public, in any manner, directly or  
3332 indirectly, that he or she will pay ~~absorb~~ all or any part of  
3333 the tax, or that he or she will relieve the purchaser of the  
3334 payment of all or any part of the tax, or that the tax will not  
3335 be added to the selling price of the property or services sold  
3336 or released or, when added, that it or any part thereof will be  
3337 refunded either directly or indirectly by any method whatsoever.

3338 (b) Notwithstanding any provision of this chapter to the  
3339 contrary, a dealer may advertise or hold out to the public that  
3340 he or she will pay all or any part of the tax on behalf of the  
3341 purchaser, subject to both of the following conditions:

3342 1. The dealer must expressly state on any charge ticket,  
3343 sales slip, invoice, or other tangible evidence of sale given to  
3344 the purchaser that the dealer will pay to the state the tax  
3345 imposed by this chapter. The dealer may not indicate or imply  
3346 that the transaction is exempt or excluded from the tax imposed  
3347 by this chapter.

3348 2. A charge ticket, sales slip, invoice, or other tangible

3349 evidence of the sale given to the purchaser must separately  
3350 state the sale price and the amount of the tax in accordance  
3351 with subsection (2).

3352 (c) A person who violates this subsection commits  
3353 ~~provision with respect to advertising or refund is guilty of a~~  
3354 misdemeanor of the second degree, punishable as provided in s.  
3355 775.082 or s. 775.083. A second or subsequent offense  
3356 constitutes a misdemeanor of the first degree, punishable as  
3357 provided in s. 775.082 or s. 775.083.

3358 (8) Any person who has purchased at retail, used,  
3359 consumed, distributed, or stored for use or consumption in this  
3360 state tangible personal property, admissions, communication or  
3361 other services taxable under this chapter, or leased tangible  
3362 personal property, or who has leased, occupied, or used or was  
3363 entitled to use any real property, space or spaces in parking  
3364 lots or garages for motor vehicles, docking or storage space or  
3365 spaces for boats in boat docks or marinas, and cannot prove that  
3366 the tax levied by this chapter has been paid to his or her  
3367 vendor, lessor, or other person or was paid on behalf of the  
3368 purchaser by a dealer under subsection (4) is directly liable to  
3369 the state for any tax, interest, or penalty due on any such  
3370 taxable transactions.

3371 Section 63. Subsection (2) of section 212.15, Florida  
3372 Statutes, is amended to read:

3373 212.15 Taxes declared state funds; penalties for failure

3374 to remit taxes; due and delinquent dates; judicial review.—

3375 (2) Any person who, with intent to unlawfully deprive or  
3376 defraud the state of its moneys or the use or benefit thereof,  
3377 fails to remit taxes collected or paid on behalf of a purchaser  
3378 under this chapter commits theft of state funds, punishable as  
3379 follows:

3380 (a) If the total amount of stolen revenue is less than  
3381 \$1,000, the offense is a misdemeanor of the second degree,  
3382 punishable as provided in s. 775.082 or s. 775.083. Upon a  
3383 second conviction, the offender commits a misdemeanor of the  
3384 first degree, punishable as provided in s. 775.082 or s.  
3385 775.083. Upon a third or subsequent conviction, the offender  
3386 commits a felony of the third degree, punishable as provided in  
3387 s. 775.082, s. 775.083, or s. 775.084.

3388 (b) If the total amount of stolen revenue is \$1,000 or  
3389 more, but less than \$20,000, the offense is a felony of the  
3390 third degree, punishable as provided in s. 775.082, s. 775.083,  
3391 or s. 775.084.

3392 (c) If the total amount of stolen revenue is \$20,000 or  
3393 more, but less than \$100,000, the offense is a felony of the  
3394 second degree, punishable as provided in s. 775.082, s. 775.083,  
3395 or s. 775.084.

3396 (d) If the total amount of stolen revenue is \$100,000 or  
3397 more, the offense is a felony of the first degree, punishable as  
3398 provided in s. 775.082, s. 775.083, or s. 775.084.



3399       Section 64. For the 2020-2021 fiscal year, the sum of  
3400 \$72,500 in nonrecurring funds is appropriated from the General  
3401 Revenue Fund to the Department of Revenue to administer this  
3402 act.

3403       Section 65. The Division of Law Revision is directed to  
3404 replace the phrase "the effective date of this act" wherever it  
3405 occurs in this act with the date this act becomes a law.

3406       Section 66. (1) The Department of Revenue is authorized,  
3407 and all conditions are deemed met, to adopt emergency rules  
3408 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
3409 implementing the changes made by this act to ss. 206.05,  
3410 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and  
3411 220.1105, Florida Statutes. Notwithstanding any other provision  
3412 of law, emergency rules adopted pursuant to this subsection are  
3413 effective for 6 months after adoption and may be renewed during  
3414 the pendency of procedures to adopt permanent rules addressing  
3415 the subject of the emergency rules.

3416       (2) This section shall take effect upon this act becoming  
3417 a law.

3418       Section 67. Except as otherwise expressly provided in this  
3419 act, and except for this section, which shall take effect upon  
3420 this act becoming a law, this act shall take effect July 1,  
3421 2020.