

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.; specifying the  
11      conditions under which certain construction work  
12      constructed or installed by certain electric utilities  
13      is deemed substantially completed; providing  
14      applicability; creating s. 193.1557, F.S.; extending  
15      the time period within which certain changes to  
16      property damaged or destroyed by Hurricane Michael  
17      must commence to prevent the assessed value of the  
18      property from increasing; amending s. 194.011, F.S.;  
19      authorizing certain associations to represent,  
20      prosecute, or defend specified association members in  
21      front of the value adjustment board proceedings and  
22      subsequent proceedings; providing applicability;  
23      amending s. 194.035, F.S.; specifying the  
24      circumstances under which a special magistrate's  
25      appraisal may not be submitted as evidence to a value

26 adjustment board; amending s. 194.181, F.S.; providing  
27 and revising the parties considered as the defendants  
28 in tax suits; requiring certain notice to be provided  
29 to unit owners in a specified way; providing unit  
30 owners options for defending a tax suit; imposing  
31 certain actions for unit owners who fail to respond to  
32 a specified notice; amending s. 195.073, F.S.;  
33 revising the property classifications for certain  
34 multifamily housing and commercial and industrial  
35 properties; amending s. 195.096, F.S.; removing the  
36 requirement for the Department of Revenue to review  
37 tangible personal property rolls of each county;  
38 revising required computations regarding  
39 classifications of property; specifying that  
40 properties with more than nine units are commercial  
41 property for certain assessment roll purposes;  
42 amending s. 196.173, F.S.; revising the military  
43 operations that qualify certain servicemembers for an  
44 additional ad valorem tax exemption; revising the  
45 deadlines for applying for additional ad valorem tax  
46 exemptions for certain servicemembers for a specified  
47 tax year; providing applicability; amending s.  
48 196.197, F.S.; providing criteria to be used in  
49 determining the value of tax exemptions for charitable  
50 use of certain hospitals; defining terms; providing

51 application requirements for tax exemptions for  
52 certain properties; amending s. 200.065, F.S.;  
53 providing alternative methods of notice related to the  
54 truth in millage process for counties for which a  
55 declared state of emergency exists; extending  
56 deadlines for notice during a declared state of  
57 emergency; revising publication and hearing  
58 requirements; providing for automatic extensions of  
59 certain deadlines in the event of a declared state of  
60 emergency; amending s. 200.069, F.S.; specifying  
61 information which property appraisers may include in  
62 the notice of ad valorem taxes and non-ad valorem  
63 assessments; amending s. 202.12, F.S.; reducing the  
64 tax rates applied to the sale of communications  
65 services and the retail sale of direct-to-home  
66 satellite services after a certain date; amending ss.  
67 202.12001 and 203.001, F.S.; conforming provisions to  
68 changes made by the act; amending ss. 206.05 and  
69 206.90, F.S.; revising the maximum bond amount for  
70 licensed terminal suppliers; amending s. 206.8741,  
71 F.S.; reducing the penalty imposed for failure to  
72 conform to notice requirements related to dyed diesel  
73 fuel; amending s. 206.9826, F.S.; increasing the  
74 refund available to certain air carriers on the  
75 purchase of aviation fuel; amending s. 212.0305, F.S.;

76        revising uses and distribution of the charter county  
77        convention development tax for specified counties;  
78        providing restrictions on the use of funds; providing  
79        that no existing contract or debt service shall be  
80        affected; amending s. 212.0306, F.S.; providing a name  
81        for the local option food and beverage tax in a  
82        certain county; revising approved uses of the proceeds  
83        of the tax; prohibiting interlocal agreements and  
84        contracts with certain convention and visitors bureaus  
85        from being renewed or extended; providing that no  
86        existing contract shall be affected; amending s.  
87        212.031, F.S.; reducing the tax levied on rental or  
88        license fees charged for the use of real property;  
89        amending s. 212.05, F.S.; extending the period in  
90        which a dealer and nonresident purchaser must provide  
91        the state with documentation that a boat or aircraft  
92        purchased without the imposition of Florida sales tax  
93        will not be used in the state; amending s. 212.055,  
94        F.S.; providing an expiration date for the charter  
95        county and regional transportation system surtax for a  
96        certain county; requiring a resolution to levy the  
97        surtax after a certain date; requiring any new levy of  
98        the charter county and regional transportation system  
99        surtax to expire after 20 years unless reenacted by  
100       the electors of the county; requiring the resolution

101       to include a statement containing certain information;  
102       requiring the resolution to approve a school capital  
103       outlay surtax to include specified information;  
104       requiring revenues shared with charter schools to be  
105       expended by the charter schools in a certain manner;  
106       requiring revenues and expenditures to be accounted  
107       for in specified charter school financial reports;  
108       providing applicability; amending s. 212.134, F.S.;  
109       requiring specified entities that must file a return  
110       under section 6050W of the Internal Revenue Code to  
111       provide copies to the department; specifying  
112       procedures for submitting the information; providing  
113       penalties; creating s. 212.181, F.S.; providing  
114       procedures for jurisdictions to notify the department  
115       regarding changes to their business boundaries for  
116       certain purposes; providing guidelines for correction  
117       of misallocated funds; providing procedures for  
118       correcting misallocated funds; providing deadlines for  
119       notifying the department of changes to business  
120       boundaries; providing rulemaking authority; amending  
121       ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;  
122       conforming provisions to changes made by the act;  
123       creating s. 213.0537, F.S.; authorizing the department  
124       to provide certain official correspondence to  
125       taxpayers electronically upon the affirmative request

of the taxpayer; providing definitions; amending s. 213.21, F.S.; tolling the period for filing a claim for refund for certain transactions during certain audit periods; amending s. 220.1105, F.S.; revising the definition of the term "final tax liability" for certain purposes; providing for retroactive application; amending s. 220.1845, F.S.; increasing, for a specified fiscal year, the total amount of contaminated site rehabilitation tax credits; repealing s. 288.11625, F.S., relating to 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. 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; authorizing certain dealers to opt out of participating in the exemptions, subject to certain conditions; authorizing the department to adopt emergency rules; providing an appropriation; providing sales tax exemptions for certain disaster preparedness supplies during a certain timeframe; specifying locations where the exemptions do not apply; authorizing the department to adopt emergency rules; 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  
stadiums, sports arenas, coliseums, or auditoriums within the  
boundaries of the county or subcounty special taxing district in  
which the tax is levied;

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

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

d. Parks or trails that are publicly owned and operated or  
owned and operated by not-for-profit organizations and open to

201 the public, within the boundaries of the county or subcounty  
202 special taxing district in which the tax is levied;

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

206 3. To promote and advertise tourism in this state and  
207 nationally and internationally; however, if tax revenues are  
208 expended for an activity, service, venue, or event, the  
209 activity, service, venue, or event must have as one of its main  
210 purposes the attraction of tourists as evidenced by the  
211 promotion of the activity, service, venue, or event to tourists;

212 4. To fund convention bureaus, tourist bureaus, tourist  
213 information centers, and news bureaus as county agencies or by  
214 contract with the chambers of commerce or similar associations  
215 in the county, which may include any indirect administrative  
216 costs for services performed by the county on behalf of the  
217 promotion agency;

218 5. To finance beach park facilities, or beach, channel,  
219 estuary, or lagoon improvement, maintenance, renourishment,  
220 restoration, and erosion control, including construction of  
221 beach groins and shoreline protection, enhancement, cleanup, or  
222 restoration of inland lakes and rivers to which there is public  
223 access as those uses relate to the physical preservation of the  
224 beach, shoreline, channel, estuary, lagoon, or inland lake or  
225 river. However, any funds identified by a county as the local

226 matching source for beach renourishment, restoration, or erosion  
227 control projects included in the long-range budget plan of the  
228 state's Beach Management Plan, pursuant to s. 161.091, or funds  
229 contractually obligated by a county in the financial plan for a  
230 federally authorized shore protection project may not be used or  
231 loaned for any other purpose. In counties of fewer than 100,000  
232 population, up to 10 percent of the revenues from the tourist  
233 development tax may be used for beach park facilities; or

234       6. To acquire, construct, extend, enlarge, remodel,  
235 repair, improve, maintain, operate, or finance public facilities  
236 within the boundaries of the county or subcounty special taxing  
237 district in which the tax is levied, if the public facilities  
238 are needed to increase tourist-related business activities in  
239 the county or subcounty special district and are recommended by  
240 the county tourist development council created pursuant to  
241 paragraph (4)(e). Tax revenues may be used for any related land  
242 acquisition, land improvement, design and engineering costs, and  
243 all other professional and related costs required to bring the  
244 public facilities into service. As used in this subparagraph,  
245 the term "public facilities" means major capital improvements  
246 that have a life expectancy of 5 or more years, including, but  
247 not limited to, transportation, sanitary sewer, solid waste,  
248 drainage, potable water, and pedestrian facilities. Tax revenues  
249 may be used for these purposes only if the following conditions  
250 are satisfied:

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

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

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

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

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

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

271           a. Flood mitigation.

272           b. Seagrass or seaweed removal.

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

274           d. Waterway network restoration measures.

275           e. Septic-to-sewer conversion projects intended to

276 prevent, mitigate, or ameliorate damage to the water quality of  
277 surface waters important to the tourism industry of the  
278 jurisdiction.

279  
280 Subparagraphs 1. and 2. may be implemented through service  
281 contracts and leases with lessees that have sufficient expertise  
282 or financial capability to operate such facilities.

283 (b) Tax revenues received pursuant to this section by a  
284 county of less than 950,000 ~~750,000~~ population imposing a  
285 tourist development tax may only be used by that county for the  
286 following purposes in addition to those purposes allowed  
287 pursuant to paragraph (a): to acquire, construct, extend,  
288 enlarge, remodel, repair, improve, maintain, operate, or promote  
289 one or more zoological parks, fishing piers or nature centers  
290 which are publicly owned and operated or owned and operated by  
291 not-for-profit organizations and open to the public. All  
292 population figures relating to this subsection shall be based on  
293 the most recent population estimates prepared pursuant to the  
294 provisions of s. 186.901. These population estimates shall be  
295 those in effect on July 1 of each year.

296 (e) Any use of the local option tourist development tax  
297 revenues collected pursuant to this section for a purpose not  
298 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or  
299 paragraphs (a)-(d) and (f) of this subsection is expressly  
300 prohibited.

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

305            1. Revenues may be used to complete any project underway  
306        as of the effective date of this act or to perform any contract  
307        in existence on the effective date of this act, pursuant to this  
308        section as this section existed before the effective date of  
309        this act. Revenues may not be used to renew or extend such  
310        contracts or projects. Bonds or other debt outstanding as of the  
311        effective date of this act may be refinanced, but the duration  
312        of such debt pledging the tourist development tax may not be  
313        extended and the outstanding principal may not be increased,  
314        except to account for the costs of issuance.

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

318            a. Fifty percent shall be distributed monthly to the  
319        governing boards of municipalities within the county and the  
320        county. Distributions to each municipality shall be in  
321        proportion to the amount collected in the prior month within  
322        each municipality as a share of the total collected in the prior  
323        month in the county as a whole. Distributions to the county  
324        shall be in proportion to the amount collected in the prior  
325        month within the unincorporated area of the county as a share of

326 the total collected in the prior month in the county as a whole.  
327 These distributions may be used by the receiving jurisdiction  
328 to:

329 (I) Promote and advertise tourism and fund convention  
330 bureaus, tourist bureaus, tourist information centers, and news  
331 bureaus. Municipalities receiving revenue under this sub-  
332 subparagraph may enter into an interlocal agreement to use such  
333 revenue to receive services provided by the entity receiving  
334 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

335 (II) Reimburse expenses incurred in providing public  
336 safety services, including emergency medical services as defined  
337 in s. 401.107(3), and law enforcement services, which are needed  
338 to address impacts related to increased tourism and visitors to  
339 an area. However, if taxes collected pursuant to this section  
340 are used to reimburse emergency medical services or public  
341 safety services for tourism or special events, the governing  
342 board of a county or municipality may not use such taxes to  
343 supplant the normal operating expenses of an emergency medical  
344 services department, a fire department, a sheriff's office, or a  
345 police department.

346 (III) Acquire, construct, extend, enlarge, remodel,  
347 repair, improve, maintain, operate, or promote parks or trails  
348 that are publicly owned and operated or owned and operated by  
349 not-for-profit organizations and open to the public, within the  
350 boundaries of the county or subcounty special taxing district in

351 which the tax is levied.

352 (IV) Acquire, construct, extend, enlarge, remodel, repair,  
353 improve, maintain, operate, or finance public facilities within  
354 the boundaries of the jurisdiction, if the public facilities are  
355 needed to preserve or increase tourist-related business  
356 activities in the jurisdiction. Tax revenues may be used for any  
357 related land acquisition, land improvement, design and  
358 engineering costs, and all other professional and related costs  
359 required to bring the public facilities into service. As used in  
360 this subparagraph, the term "public facilities" means major  
361 capital improvements that have a life expectancy of 5 or more  
362 years, including, but not limited to, transportation; sanitary  
363 sewer, including solid waste, drainage, and potable water; and  
364 pedestrian facilities. Tax distributions may be used for these  
365 purposes only if the following conditions are satisfied:

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

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

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

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

380        b. Twenty percent shall be distributed to the county to  
381        fund the primary bureau, department, or association responsible  
382        for organizing, funding, and promoting opportunities for artists  
383        and cultural organizations within the county.

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

388        Section 2. Effective upon this act becoming a law,  
389        paragraph (d) of subsection (11) of section 192.001, Florida  
390        Statutes, is amended to read:

391        192.001 Definitions.—All definitions set out in chapters 1  
392        and 200 that are applicable to this chapter are included herein.  
393        In addition, the following definitions shall apply in the  
394        imposition of ad valorem taxes:

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

397        (d) "Tangible personal property" means all goods,  
398        chattels, and other articles of value (but does not include the  
399        vehicular items enumerated in s. 1(b), Art. VII of the State  
400        Constitution and elsewhere defined) capable of manual possession

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and whose chief value is intrinsic to the article itself.

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

Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress is not deemed substantially completed unless all permits or approvals required for commercial operation have been received or approved.

Inventory and household goods are expressly excluded from this definition.

Section 3. The amendment made by this act to s. 192.001, Florida Statutes, first applies to the 2020 property tax roll and operates retroactively to January 1, 2020.

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

193.1557 Assessment of certain property damaged or destroyed by Hurricane Michael.—For property damaged or destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s. 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,

426 additions, or improvements commenced within 5 years after  
427 January 1, 2019. This section applies to the 2019-2023 tax years  
428 and shall stand repealed on December 31, 2023.

429 Section 5. Paragraph (e) of subsection (3) of section  
430 194.011, Florida Statutes, is amended to read:

431 194.011 Assessment notice; objections to assessments.—

432 (3) A petition to the value adjustment board must be in  
433 substantially the form prescribed by the department.  
434 Notwithstanding s. 195.022, a county officer may not refuse to  
435 accept a form provided by the department for this purpose if the  
436 taxpayer chooses to use it. A petition to the value adjustment  
437 board must be signed by the taxpayer or be accompanied at the  
438 time of filing by the taxpayer's written authorization or power  
439 of attorney, unless the person filing the petition is listed in  
440 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
441 petition with a value adjustment board without the taxpayer's  
442 signature or written authorization by certifying under penalty  
443 of perjury that he or she has authorization to file the petition  
444 on behalf of the taxpayer. If a taxpayer notifies the value  
445 adjustment board that a petition has been filed for the  
446 taxpayer's property without his or her consent, the value  
447 adjustment board may require the person filing the petition to  
448 provide written authorization from the taxpayer authorizing the  
449 person to proceed with the appeal before a hearing is held. If  
450 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:

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

476 included in the petition.

477 2. A condominium association, as defined in s. 718.103, or  
478 a cooperative association, as defined in s. 719.103, that has  
479 filed a single joint petition under this subsection may continue  
480 to represent, prosecute, and defend the unit owners through any  
481 related subsequent proceeding in any tribunal, including  
482 judicial review under part II of this chapter and any appeals.  
483 This subparagraph is intended to clarify existing law and  
484 applies to cases pending on July 1, 2020.

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

487 194.035 Special magistrates; property evaluators.—

488 (1) In counties having a population of more than 75,000,  
489 the board shall appoint special magistrates for the purpose of  
490 taking testimony and making recommendations to the board, which  
491 recommendations the board may act upon without further hearing.  
492 These special magistrates may not be elected or appointed  
493 officials or employees of the county but shall be selected from  
494 a list of those qualified individuals who are willing to serve  
495 as special magistrates. Employees and elected or appointed  
496 officials of a taxing jurisdiction or of the state may not serve  
497 as special magistrates. The clerk of the board shall annually  
498 notify such individuals or their professional associations to  
499 make known to them that opportunities to serve as special  
500 magistrates exist. The Department of Revenue shall provide a

list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties 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

526 taxation. A special magistrate appointed to hear issues  
527 regarding the valuation of real estate shall be a state  
528 certified real estate appraiser with not less than 5 years'  
529 experience in real property valuation. A special magistrate  
530 appointed to hear issues regarding the valuation of tangible  
531 personal property shall be a designated member of a nationally  
532 recognized appraiser's organization with not less than 5 years'  
533 experience in tangible personal property valuation. A special  
534 magistrate need not be a resident of the county in which he or  
535 she serves. A special magistrate may not represent a person  
536 before the board in any tax year during which he or she has  
537 served that board as a special magistrate. An appraisal  
538 performed by a special magistrate who served on the board as a  
539 special magistrate during the tax year may not be submitted as  
540 evidence to the value adjustment board. Before appointing a  
541 special magistrate, a value adjustment board shall verify the  
542 special magistrate's qualifications. The value adjustment board  
543 shall ensure that the selection of special magistrates is based  
544 solely upon the experience and qualifications of the special  
545 magistrate and is not influenced by the property appraiser. The  
546 special magistrate shall accurately and completely preserve all  
547 testimony and, in making recommendations to the value adjustment  
548 board, shall include proposed findings of fact, conclusions of  
549 law, and reasons for upholding or overturning the determination  
550 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.—

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

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

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

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

580            a. Retain their own counsel to defend the appeal;  
581            b. Choose not to defend the appeal; or  
582            c. Be represented together with other unit owners in the  
583 response or answer filed by the association.

584        3. The notice required in subparagraph 2. must be hand-  
585 delivered or sent by certified mail, return receipt requested,  
586 to the unit owners and posted conspicuously on the condominium  
587 or cooperative property in the same manner as for notice of  
588 board meetings under ss. 718.112(2) and 719.106(1). However, the  
589 notice may be electronically transmitted to any unit owner who  
590 has expressly consented in writing to receiving such notices  
591 through electronic transmission. The association must provide at  
592 least 14 days for unit owners to respond to the notice. Any unit  
593 owner who fails to respond to the association's notice will be  
594 represented in the response or answer filed by the association.

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

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

600        195.073 Classification of property.—All items required by

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

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

(a) Residential, subclassified into categories, one category for homestead property and one for nonhomestead 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

626 individually study every use-class of property set forth in s.  
627 195.073, but shall at a minimum study the level of assessment in  
628 relation to just value of each classification specified in  
629 subsection (3). Such in-depth review may include proceedings of  
630 the value adjustment board and the audit or review of procedures  
631 used by the counties to appraise property.

632       (a) The department shall, at least 30 days prior to the  
633 beginning of an in-depth review in any county, notify the  
634 property appraiser in the county of the pending review. At the  
635 request of the property appraiser, the department shall consult  
636 with the property appraiser regarding the classifications and  
637 strata to be studied, in order that the review will be useful to  
638 the property appraiser in evaluating his or her procedures.

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

646       (c) In conducting assessment ratio studies, the department  
647 must use all practicable steps, including stratified statistical  
648 and analytical reviews and sale-qualification studies, to  
649 maximize the representativeness or statistical reliability of  
650 samples of properties in tests of each classification, stratum,

651 or roll made the subject of a ratio study published by it. The  
652 department shall document and retain records of the measures of  
653 representativeness of the properties studied in compliance with  
654 this section. Such documentation must include a record of  
655 findings used as the basis for the approval or disapproval of  
656 the tax roll in each county pursuant to s. 193.1142. In  
657 addition, to the greatest extent practicable, the department  
658 shall study assessment roll strata by subclassifications such as  
659 value groups and market areas for each classification or stratum  
660 to be studied, to maximize the representativeness of ratio study  
661 samples. For purposes of this section, the department shall rely  
662 primarily on an assessment-to-sales-ratio study in conducting  
663 assessment ratio studies in those classifications of property  
664 specified in subsection (3) for which there are adequate market  
665 sales. The department shall compute the median and the value-  
666 weighted mean for each classification or subclassification  
667 studied and for the roll as a whole.

668       (d) In the conduct of these reviews, the department shall  
669 adhere to all standards to which the property appraisers are  
670 required to adhere.

671       (e) The department and each property appraiser shall  
672 cooperate in the conduct of these reviews, and each shall make  
673 available to the other all matters and records bearing on the  
674 preparation and computation of the reviews. The property  
675 appraisers shall provide any and all data requested by the

676 department in the conduct of the studies, including electronic  
677 data processing tapes. Any and all data and samples developed or  
678 obtained by the department in the conduct of the studies shall  
679 be confidential and exempt from the provisions of s. 119.07(1)  
680 until a presentation of the findings of the study is made to the  
681 property appraiser. After the presentation of the findings, the  
682 department shall provide any and all data requested by a  
683 property appraiser developed or obtained in the conduct of the  
684 studies, including tapes. Direct reimbursable costs of providing  
685 the data shall be borne by the party who requested it. Copies of  
686 existing data or records, whether maintained or required  
687 pursuant to law or rule, or data or records otherwise  
688 maintained, shall be submitted within 30 days from the date  
689 requested, in the case of written or printed information, and  
690 within 14 days from the date requested, in the case of  
691 computerized information.

692       (f) Within 120 days after receipt of a county assessment  
693 roll by the executive director of the department pursuant to s.  
694 193.1142(1), or within 10 days after approval of the assessment  
695 roll, whichever is later, the department shall complete the  
696 review for that county and publish the department's findings.  
697 The findings must include ~~a statement of the confidence interval~~  
698 ~~for the median and such other~~ measures as may be appropriate for  
699 each classification or subclassification studied ~~and for the~~  
700 ~~roll as a whole,~~ and related statistical and analytical details.

701 The measures in the findings must be based on:

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

707 (3)(a) Upon completion of review pursuant to paragraph

708 (2)(f), the department shall publish the results of reviews

709 conducted under this section. The results must include all

710 statistical and analytical measures computed under this section

711 for the real property assessment roll ~~as a whole, the personal~~

712 ~~property assessment roll as a whole,~~ and independently for the

713 following real property classes if the classes constituted 5

714 percent or more of the total assessed value of real property in

715 a county on the previous tax roll:

716 1. Residential property that consists of one primary

717 living unit, including, but not limited to, single-family

718 residences, condominiums, cooperatives, and mobile homes.

719 2. Residential property that consists of two to nine ~~or~~

720 ~~more~~ primary living units.

721 3. Agricultural, high-water recharge, historic property

722 used for commercial or certain nonprofit purposes, and other

723 use-valued property.

724 4. Vacant lots.

725 5. Nonagricultural acreage and other undeveloped parcels.

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

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

If one of the above classes constituted less than 5 percent of  
the total assessed value of all real property in a county on the  
previous assessment roll, the department may combine it with one  
or more other classes of real property for purposes of  
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,

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751 1999.

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

753 2001.

754 ~~(d) Operation Enduring Freedom, which began on October 7,~~

755 ~~2001, and ended on December 31, 2014.~~

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

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

758 (f)~~(g)~~ Operation U.S. Airstrikes Al Qaeda in Somalia,

759 which began in January 2007.

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

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

762 in August 2009.

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

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

765 2011.

766 (k)~~(l)~~ Operation Inherent Resolve, which began on August

767 8, 2014.

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

769 2014.

770 (m)~~(n)~~ Operation Freedom's Sentinel, which began on

771 January 1, 2015.

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

773 2015.

774 (o) Operation Juniper Shield, which began in February

775 2007.

776        (p) Operation Pacific Eagle, which began in September  
777        2017.

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

779  
780        The Department of Revenue shall notify all property appraisers  
781        and tax collectors in this state of the designated military  
782        operations.

783        Section 11. The amendment made by this act to s.  
784        196.173(2), Florida Statutes, applies to ad valorem tax rolls for  
785        the 2020 tax year and thereafter.

786        Section 12. Application deadline for additional ad valorem  
787        tax exemption for specified deployments.—

788        (1) Notwithstanding the filing deadlines contained in s.  
789        196.173(6), Florida Statutes, the deadline for an applicant to  
790        file an application with the property appraiser for an  
791        additional ad valorem tax exemption under s. 196.173, Florida  
792        Statutes, for the 2020 tax year is June 1, 2020.

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

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

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

799        (c) The applicant produces sufficient evidence, as  
800        determined by the property appraiser, which demonstrates that

801 the applicant was unable to apply for the exemption in a timely  
802 manner or otherwise demonstrates extenuating circumstances that  
803 warrant granting the exemption.

804 (3) If the property appraiser denies an application under  
805 subsection (2), the applicant may file, pursuant to s.  
806 194.011(3), Florida Statutes, a petition with the value  
807 adjustment board which requests that the exemption be granted.  
808 Such petition must be filed on or before the 25th day after the  
809 property appraiser mails the notice required under s.  
810 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
811 Florida Statutes, the eligible servicemember is not required to  
812 pay a filing fee for such petition. Upon reviewing the petition,  
813 the value adjustment board may grant the exemption if the  
814 applicant is qualified for the exemption and demonstrates  
815 extenuating circumstances, as determined by the board, that  
816 warrant granting the exemption.

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

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

822 196.197 Additional provisions for exempting property used  
823 by hospitals, nursing homes, and homes for special services.—In  
824 addition to criteria for granting exemptions for charitable use  
825 of property set forth in other sections of this chapter,

826 hospitals, nursing homes, and homes for special services shall  
827 be exempt to the extent that they meet the following criteria:

828 (3) (a) The county property appraiser shall make the  
829 calculations described in this paragraph. In determining the  
830 extent of the exemption to be granted to institutions licensed  
831 as hospitals, the unadjusted exempt value of a parcel and the  
832 unadjusted exempt value of tangible personal property shall be  
833 multiplied by a fraction, not to exceed one, the numerator of  
834 which is the county net community benefit expense, as determined  
835 under paragraph (b), and the denominator of which is the county  
836 tax assessment. For purposes of this subsection:

837 1. The term "unadjusted exempt value" means the value  
838 exempted in a tax year for the charitable use of property as  
839 provided in other sections of this chapter and as limited by  
840 subsections (1) and (2).

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

844 3. The term "parcel tax assessment" is the product of the  
845 unadjusted exempt value for a parcel for the immediately prior  
846 year and the most recent final adopted millage rate applicable  
847 to the parcel.

848 4. The term "adopted millage rate applicable to the  
849 tangible personal property" is the sum of all ad valorem tax  
850 rates levied by all taxing jurisdictions within which tangible

851 personal property is located.

852 5. The term "tangible personal property tax assessment" is  
853 the product of the unadjusted exempt value for tangible personal  
854 property for the immediately prior year and the most recent  
855 final adopted millage rate applicable to the tangible personal  
856 property.

857 6. The term "county tax assessment" is the sum of all  
858 parcel tax assessments and tangible personal property tax  
859 assessments in a county for property owned by the applicant and  
860 for which an exemption is being sought.

861 (b) The county net community benefit expense, to be  
862 determined by the applicant, is that portion of the net  
863 community benefit expense reported by the applicant on its most  
864 recently filed Internal Revenue Service Form 990, schedule H,  
865 attributable to those services and activities provided or  
866 performed by the hospital in a county.

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

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

871 2. A schedule displaying:

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

874 b. The portion of net community benefit expense reported  
875 by the applicant on its most recently filed Internal Revenue

876 Service Form 990, schedule H, attributable to those services and  
877 activities provided or performed by the hospital outside of this  
878 state; and

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

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

887 Section 14. Effective upon this act becoming a law,  
888 paragraphs (b) through (f) of subsection (2) of section 200.065,  
889 Florida Statutes, are amended to read:

890 200.065 Method of fixing millage.—

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

895 (b) Within 35 days after ~~of~~ certification of value  
896 pursuant to subsection (1), each taxing authority shall advise  
897 the property appraiser of its proposed millage rate, of its  
898 rolled-back rate computed pursuant to subsection (1), and of the  
899 date, time, and place at which a public hearing will be held to  
900 consider the proposed millage rate and the tentative budget. The

property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. However, for counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if mailing is not possible during the state of emergency, the property appraiser may post the notice on the county's website. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. In addition, the deadline for mailing the notice may be extended for 30 days in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, and property appraisers may use alternate methods of distribution only when mailing the notice is not possible. In such event, however, property appraisers must work with county tax collectors to ensure the timely assessment and collection of taxes. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any

taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes. Each multicounty taxing authority that levies taxes in any county that has extended the deadline for mailing the notice due to a declared state of emergency and that has noticed hearings in other counties must advertise the hearing at which it intends to adopt a tentative budget and millage rate in a newspaper of general paid circulation within each county not less than 2 days or more than 5 days before the hearing.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. In the event of a need to postpone or recess the final meeting due to a declared state of emergency, the taxing authority may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing

951 the date, time, and place where the hearing will be reconvened.  
952 The posted notice shall measure not less than 8.5 by 11 inches.  
953 The taxing authority shall make every reasonable effort to  
954 provide reasonable notification of the continued hearing to the  
955 taxpayers. The information must also be posted on the taxing  
956 authority's website. During the hearing, the governing body of  
957 the taxing authority shall amend the adopted tentative budget as  
958 it sees fit, adopt a final budget, and adopt a resolution or  
959 ordinance stating the millage rate to be levied. The resolution  
960 or ordinance shall state the percent, if any, by which the  
961 millage rate to be levied exceeds the rolled-back rate computed  
962 pursuant to subsection (1), which shall be characterized as the  
963 percentage increase in property taxes adopted by the governing  
964 body. The adoption of the budget and the millage-levy resolution  
965 or ordinance shall be by separate votes. For each taxing  
966 authority levying millage, the name of the taxing authority, the  
967 rolled-back rate, the percentage increase, and the millage rate  
968 to be levied shall be publicly announced before ~~prior to~~ the  
969 adoption of the millage-levy resolution or ordinance. In no  
970 event may the millage rate adopted pursuant to this paragraph  
971 exceed the millage rate tentatively adopted pursuant to  
972 paragraph (c). If the rate tentatively adopted pursuant to  
973 paragraph (c) exceeds the proposed rate provided to the property  
974 appraiser pursuant to paragraph (b), or as subsequently adjusted  
975 pursuant to subsection (11), each taxpayer within the

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jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

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

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1001 dates scheduled by the county commission and school board shall  
1002 not be utilized by any other taxing authority within the county  
1003 for its public hearings. However, in counties for which a state  
1004 of emergency was declared by executive order or proclamation of  
1005 the Governor pursuant to chapter 252 and the rescheduling of  
1006 hearings on the same day is unavoidable, the county commission  
1007 and school board must conduct their hearings at different times,  
1008 and other taxing authorities must schedule their hearings so as  
1009 not to conflict with the times of the county commission and  
1010 school board hearings. A multicounty taxing authority shall make  
1011 every reasonable effort to avoid scheduling hearings on days  
1012 utilized by the counties or school districts within its  
1013 jurisdiction. Tax levies and budgets for dependent special  
1014 taxing districts shall be adopted at the hearings for the taxing  
1015 authority to which such districts are dependent, following such  
1016 discussion and adoption of levies and budgets for the superior  
1017 taxing authority. A taxing authority may adopt the tax levies  
1018 for all of its dependent special taxing districts, and may adopt  
1019 the budgets for all of its dependent special taxing districts,  
1020 by a single unanimous vote. However, if a member of the general  
1021 public requests that the tax levy or budget of a dependent  
1022 special taxing district be separately discussed and separately  
1023 adopted, the taxing authority shall discuss and adopt that tax  
1024 levy or budget separately. If, due to circumstances beyond the  
1025 control of the taxing authority, including a state of emergency

1026 declared by executive order or proclamation of the Governor  
1027 pursuant to chapter 252, the hearing provided for in paragraph  
1028 (c) or paragraph (d) is recessed or postponed, the taxing  
1029 authority shall publish a notice in a newspaper of general paid  
1030 circulation in the county. The notice shall state the time and  
1031 place for the continuation of the hearing and shall be published  
1032 at least 2 days but not more than 5 days before ~~prior to~~ the  
1033 date the hearing will be continued. In the event of postponement  
1034 or recess due to a declared state of emergency, all subsequent  
1035 dates in this section shall be extended by the number of days of  
1036 the postponement or recess. Notice of the postponement or recess  
1037 must be in writing by the affected taxing authority to the tax  
1038 collector, the property appraiser, and the Department of Revenue  
1039 within 3 calendar days after the postponement or recess. In the  
1040 event of such extension, the affected taxing authority must work  
1041 with the county tax collector and property appraiser to ensure  
1042 timely assessment and collection of taxes.

1043 (f)1. Notwithstanding any provisions of paragraph (c) to  
1044 the contrary, each school district shall advertise its intent to  
1045 adopt a tentative budget in a newspaper of general circulation  
1046 pursuant to subsection (3) within 29 days after ~~of~~ certification  
1047 of value pursuant to subsection (1). Not less than 2 days or  
1048 more than 5 days thereafter, the district shall hold a public  
1049 hearing on the tentative budget pursuant to the applicable  
1050 provisions of paragraph (c). In the event of postponement or

1051 recess due to a declared state of emergency, the school district  
1052 may postpone or recess the hearing for up to 7 days and shall  
1053 post a prominent notice at the place of the original hearing  
1054 showing the date, time, and place where the hearing will be  
1055 reconvened. The posted notice shall measure not less than 8.5 by  
1056 11 inches. The school district shall make every reasonable  
1057 effort to provide reasonable notification of the continued  
1058 hearing to the taxpayers. The information must also be posted on  
1059 the school district's website.

1060 2. Notwithstanding any provisions of paragraph (b) to the  
1061 contrary, each school district shall advise the property  
1062 appraiser of its recomputed proposed millage rate within 35 days  
1063 after ~~of~~ certification of value pursuant to subsection (1). The  
1064 recomputed proposed millage rate of the school district shall be  
1065 considered its proposed millage rate for the purposes of  
1066 paragraph (b).

1067 3. Notwithstanding any provisions of paragraph (d) to the  
1068 contrary, each school district shall hold a public hearing to  
1069 finalize the budget and adopt a millage rate within 80 days  
1070 after ~~of~~ certification of value pursuant to subsection (1), but  
1071 not earlier than 65 days after certification. The hearing shall  
1072 be held in accordance with the applicable provisions of  
1073 paragraph (d), except that a newspaper advertisement need not  
1074 precede the hearing.

1075 Section 15. Section 200.069, Florida Statutes, is amended

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to read:

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

Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of the elements listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing technology and devices to complete the form, the spacing, and the placement of the information in the columns. In addition, the property appraiser may only include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments additional statements explaining any item on the notice and any other information relevant to property owners. A county officer may use a form other than that

provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY—THIS IS NOT A BILL

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

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

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

(2) (a) The notice shall include a brief legal description of the property, the name and mailing address of the owner of record, and the tax information applicable to the specific parcel in question. The information shall be in columnar form. There shall be seven column headings which shall read: "Taxing

Authority," "Your Property Taxes Last Year," "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget Change Is Adopted," and "A Public Hearing on the Proposed Taxes and Budget Will Be Held:."

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

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

(4) For each entry listed in subsection (3), there shall 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

1151 Schools:". For each voted levy for debt service, the entry shall  
1152 be "Voter Approved Debt Payments."

1153 (b) In the second column, the gross amount of ad valorem  
1154 taxes levied against the parcel in the previous year. If the  
1155 parcel did not exist in the previous year, the second column  
1156 shall be blank.

1157 (c) In the third column, last year's adjusted tax rate or,  
1158 in the case of voted levies for debt service, the tax rate  
1159 previously authorized by referendum.

1160 (d) In the fourth column, the gross amount of ad valorem  
1161 taxes which will apply to the parcel in the current year if each  
1162 taxing authority levies last year's adjusted tax rate or, in the  
1163 case of voted levies for debt service, the amount previously  
1164 authorized by referendum.

1165 (e) In the fifth column, the tax rate that each taxing  
1166 authority must levy against the parcel to fund the proposed  
1167 budget or, in the case of voted levies for debt service, the tax  
1168 rate previously authorized by referendum.

1169 (f) In the sixth column, the gross amount of ad valorem  
1170 taxes that must be levied in the current year if the proposed  
1171 budget is adopted.

1172 (g) In the seventh column, the date, the time, and a brief  
1173 description of the location of the public hearing required  
1174 pursuant to s. 200.065(2) (c).

1175 (5) Following the entries for each taxing authority, a

final entry shall show: in the first column, the words "Total Property Taxes:" and in the second, fourth, and sixth columns, the sum of the entries for each of the individual taxing authorities. The second, fourth, and sixth columns shall, immediately below said entries, be labeled Column 1, Column 2, and Column 3, respectively. Below these labels shall appear, in boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

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

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

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

(7) The following statement shall appear after the values listed on the front of the second page:

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

1201 If the property appraiser's office is unable to resolve the  
1202 matter as to market value, classification, or an exemption, you  
1203 may file a petition for adjustment with the Value Adjustment  
1204 Board. Petition forms are available from the county property  
1205 appraiser and must be filed ON OR BEFORE ...(date)....

1206 (8) The reverse side of the first page of the form shall  
1207 read:

1208 EXPLANATION

1209 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

1210 This column shows the taxes that applied last year to your  
1211 property. These amounts were based on budgets adopted last year  
1212 and your property's previous taxable value.

1213 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

1214 This column shows what your taxes will be this year IF EACH  
1215 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
1216 amounts are based on last year's budgets and your current  
1217 assessment.

1218 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

1219 This column shows what your taxes will be this year under the  
1220 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
1221 proposal is NOT final and may be amended at the public hearings  
1222 shown on the front side of this notice. The difference between  
1223 columns 2 and 3 is the tax change proposed by each local taxing  
1224 authority and is NOT the result of higher assessments.

1225 \*Note: Amounts shown on this form do NOT reflect early payment

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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

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

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1251 minimum requirements:

1252 1. There must be subheading for columns listing the  
1253 levying local governing board, with corresponding assessment  
1254 rates expressed in dollars and cents per unit of assessment, and  
1255 the associated assessment amount.

1256 2. The purpose of each assessment must also be listed in  
1257 the column listing the levying local governing board if the  
1258 purpose is not clearly indicated by the name of the board.

1259 3. Each non-ad valorem assessment for each levying local  
1260 governing board must be listed separately.

1261 4. If a county has too many municipal service benefit  
1262 units or assessments to be listed separately, it shall combine  
1263 them by function.

1264 5. A brief statement outlining the responsibility of the  
1265 tax collector and each levying local governing board as to any  
1266 non-ad valorem assessment must be provided on the form,  
1267 accompanied by directions as to which office to contact for  
1268 particular questions or problems.

1269 (b) If the notice includes all adopted non-ad valorem  
1270 assessments, the provisions contained in subsection (9) shall  
1271 not be placed on the notice.

1272 Section 16. Effective January 1, 2021, paragraphs (a) and  
1273 (b) of subsection (1) of section 202.12, Florida Statutes, are  
1274 amended to read:

1275 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 exemption provided under s. 202.125(1), the tax imposed by chapter 203 shall nevertheless be collected and remitted in the manner and at the time prescribed for tax collections and remittances under this chapter.

(b) At the rate of 8.57 ~~9.07~~ percent applied to the retail sales price of any direct-to-home satellite service received in

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1301 this state. The proceeds of the tax imposed under this paragraph  
1302 shall be accounted for and distributed in accordance with s.  
1303 202.18(2). The gross receipts tax imposed by chapter 203 shall  
1304 be collected on the same taxable transactions and remitted with  
1305 the tax imposed by this paragraph.

1306 Section 17. Effective January 1, 2021, section 202.12001,  
1307 Florida Statutes, is amended to read:

1308 202.12001 Combined rate for tax collected pursuant to ss.  
1309 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
1310 2010-149, Laws of Florida, the dealer of communication services  
1311 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
1312 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
1313 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
1314 properly reflects the tax collected with respect to the two  
1315 provisions as required in the return to the department.

1316 Section 18. Effective January 1, 2021, section 203.001,  
1317 Florida Statutes, is amended to read:

1318 203.001 Combined rate for tax collected pursuant to ss.  
1319 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
1320 2010-149, Laws of Florida, the dealer of communication services  
1321 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
1322 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
1323 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
1324 properly reflects the tax collected with respect to the two  
1325 provisions as required in the return to the Department of

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Revenue.

Section 19. 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 payment to the department of any and all fuel taxes levied under this chapter including local option taxes which are now or which hereafter may be levied or imposed, together with any and all penalties and interest thereon, and generally upon faithful compliance with the provisions of the fuel tax and local option tax laws of the state. The licensee shall be the principal

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obligor, and the state shall be the obligee. An assigned time deposit or irrevocable letter of credit may be accepted in lieu of a surety bond.

Section 20. Subsection (6) of section 206.8741, Florida Statutes, is amended to read:

206.8741 Dyeing and marking; notice requirements.—

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

Section 21. Subsection (1) section 206.90, Florida Statutes, is amended to read:

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

(1) Every terminal supplier, importer, or wholesaler, except a municipality, county, state agency, federal agency, school board, or special district, shall file with the department a bond or bonds in the penal sum of not more than \$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.

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If the sum of 3 times a licensee's average monthly tax is less than \$50, no bond shall be required.

Section 22. 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 23. 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:

(I) One-half of the proceeds shall be distributed monthly to the governing boards of municipalities within the county. Distributions to each municipality shall be in proportion to the amount collected in the prior month within each municipality as a share of the total collected in the prior month in all municipalities in the county. These distributions may be used by

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1426 the receiving jurisdiction to:

1427 (A) Acquire, construct, extend, enlarge, remodel, repair,  
1428 improve, operate, or maintain one or more of the following: a  
1429 convention center, an exhibition hall, a coliseum, an  
1430 auditorium, or a related building or parking facility in the  
1431 jurisdiction; or

1432 (B) Promote and advertise tourism and to fund convention  
1433 bureaus, tourist bureaus, tourist information centers, and news  
1434 bureaus. Municipalities receiving revenue under this sub-sub-  
1435 subparagraph may enter into an interlocal agreement to use such  
1436 revenue to receive services provided by the entity receiving  
1437 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

1438 (II) One-half of the proceeds shall be distributed monthly  
1439 to the governing body of the county to:

1440 (A) Acquire, construct, extend, enlarge, remodel, repair,  
1441 improve, plan for, operate, manage, or maintain one or more of  
1442 the following: a convention center, an exhibition hall, a  
1443 coliseum, an auditorium, or a related building or parking  
1444 facility in the county; or

1445 (B) Be allocated by the county to a countywide convention  
1446 and visitors bureau which, by interlocal agreement and contract  
1447 with the county, has the primary responsibility for promoting  
1448 the county and its constituent cities as a destination site for  
1449 conventions, trade shows, and pleasure travel, to be used for  
1450 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement

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1451 to the Florida Statutes 1991. If the county is not or is no  
1452 longer a party to such an interlocal agreement and contract with  
1453 a countywide convention and visitors bureau, the county shall  
1454 allocate the proceeds of such tax for the purposes described in  
1455 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida  
1456 Statutes 1991.

1457 ~~a. Two-thirds of the proceeds shall be used to extend,~~  
1458 ~~enlarge, and improve the largest existing publicly owned~~  
1459 ~~convention center in the county.~~

1460 ~~b. One-third of the proceeds shall be used to construct a~~  
1461 ~~new multipurpose convention/coliseum/exhibition center/stadium~~  
1462 ~~or the maximum components thereof as funds permit in the most~~  
1463 ~~populous municipality in the county.~~

1464 ~~e. After the completion of any project under sub-~~  
1465 ~~subparagraph a., the tax revenues and interest accrued under~~  
1466 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~  
1467 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~  
1468 ~~maintain one or more convention centers, stadiums, exhibition~~  
1469 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~  
1470 ~~be used to acquire and construct an intercity light rail~~  
1471 ~~transportation system as described in the Light Rail Transit~~  
1472 ~~System Status Report to the Legislature dated April 1988, which~~  
1473 ~~shall provide a means to transport persons to and from the~~  
1474 ~~largest existing publicly owned convention center in the county~~  
1475 ~~and the hotels north of the convention center and to and from~~

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~~the downtown area of the most populous municipality in the county as determined by the county.~~

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

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

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

~~(II) As a pledge or capital contribution in conjunction 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

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

~~b. The members of each such authority shall serve for a term of not less than 1 year and shall be appointed by the governing body of such municipality. The annual budget of such~~

1526 ~~authority shall be subject to approval of the governing body of~~  
1527 ~~the municipality. If the governing body does not approve the~~  
1528 ~~budget, the authority shall use as the authority's budget the~~  
1529 ~~previous fiscal year budget.~~

1530 ~~e. The authority, by resolution to be adopted from time to~~  
1531 ~~time, may invest and reinvest the proceeds from the convention~~  
1532 ~~development tax and any other revenues generated by the~~  
1533 ~~authority in the same manner that the municipality in which the~~  
1534 ~~authority is located may invest surplus funds.~~

1535 4.5. The charter county convention development levy shall  
1536 be in addition to any other levy imposed pursuant to this  
1537 section.

1538 5.6. A certified copy of the ordinance imposing the levy  
1539 shall be furnished by the county to the department within 10  
1540 days after approval of such ordinance. The effective date of  
1541 imposition of the levy shall be the first day of any month at  
1542 least 60 days after enactment of the ordinance.

1543 6.7. Revenues collected pursuant to this paragraph shall  
1544 be deposited in a convention development trust fund, which shall  
1545 be established by the county as a condition precedent to receipt  
1546 of such funds.

1547 Section 24. Paragraph (a) of subsection (1) and paragraph  
1548 (a) of subsection (3) of section 212.0306, Florida Statutes, are  
1549 amended to read:

1550 212.0306 Local option food and beverage tax; procedure for

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levying; authorized uses; administration.—

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

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

(3)(a) The proceeds of the tax authorized by paragraph (1)(a) shall be allocated by the county to a countywide convention and visitors bureau which, by interlocal agreement and contract with the county in effect on the effective date of this act, has been given the primary responsibility for promoting the county and its constituent cities as a destination site for conventions, trade shows, and pleasure travel, to be used for purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida Statutes 1991. The interlocal agreement and contract may not be renewed or extended. At the expiration or completion of the interlocal agreement and contract in effect on the effective date of this act, the proceeds shall be distributed to the governing board of the county and used for one or more of the following, as decided by a majority of the governing board of the county:

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

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1576        a. Flood mitigation.  
1577        b. Seagrass or seaweed removal.  
1578        c. Algae control, cleanup, or prevention measures.  
1579        d. Biscayne Bay and waterway network restoration measures.  
1580        e. Septic-to-sewer conversion projects intended to  
1581 prevent, mitigate, or ameliorate damage to the water quality of  
1582 surface waters important to the tourism industry of the  
1583 jurisdiction.

1584        2. Erosion control.  
1585        3. Mangrove protection.  
1586        4. Removal of invasive plant and animal species.  
1587        5. Beach renourishment.  
1588        6. Purchase of land for conservation purposes.  
1589        7. Coral reef protection ~~If the county is not or is no~~  
1590 ~~longer a party to such an interlocal agreement and contract with~~  
1591 ~~a countywide convention and visitors bureau, the county shall~~  
1592 ~~allocate the proceeds of such tax for the purposes described in~~  
1593 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~  
1594 ~~Statutes 1991.~~

1595        Section 25. Effective January 1, 2021, paragraphs (c) and  
1596 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1597 amended to read:

1598        212.031 Tax on rental or license fee for use of real  
1599 property.—

1600        (1)

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(c) For the exercise of such privilege, a tax is levied at the rate of 5.4 ~~5.5~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as 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 26. 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:

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

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for

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any used motor vehicle which is required to be licensed pursuant to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty 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

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1676 in this state any employment, trade, business, or profession in  
1677 which the boat or aircraft will be used in this state, or is a  
1678 corporation none of the officers or directors of which is a  
1679 resident of, or makes his or her permanent place of abode in,  
1680 this state, or is a noncorporate entity that has no individual  
1681 vested with authority to participate in the management,  
1682 direction, or control of the entity's affairs who is a resident  
1683 of, or makes his or her permanent abode in, this state. For  
1684 purposes of this exemption, either a registered dealer acting on  
1685 his or her own behalf as seller, a registered dealer acting as  
1686 broker on behalf of a seller, or a registered dealer acting as  
1687 broker on behalf of the purchaser may be deemed to be the  
1688 selling dealer. This exemption shall not be allowed unless:

1689       a. The purchaser removes a qualifying boat, as described  
1690 in sub-subparagraph f., from the state within 90 days after the  
1691 date of purchase or extension, or the purchaser removes a  
1692 nonqualifying boat or an aircraft from this state within 10 days  
1693 after the date of purchase or, when the boat or aircraft is  
1694 repaired or altered, within 20 days after completion of the  
1695 repairs or alterations; or if the aircraft will be registered in  
1696 a foreign jurisdiction and:

1697       (I) Application for the aircraft's registration is  
1698 properly filed with a civil airworthiness authority of a foreign  
1699 jurisdiction within 10 days after the date of purchase;

1700       (II) The purchaser removes the aircraft from the state to

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1701 a foreign jurisdiction within 10 days after the date the  
1702 aircraft is registered by the applicable foreign airworthiness  
1703 authority; and

1704 (III) The aircraft is operated in the state solely to  
1705 remove it from the state to a foreign jurisdiction.  
1706

1707 For purposes of this sub-subparagraph, the term "foreign  
1708 jurisdiction" means any jurisdiction outside of the United  
1709 States or any of its territories;

1710 b. The purchaser, within 90 ~~30~~ days from the date of  
1711 departure, provides the department with written proof that the  
1712 purchaser licensed, registered, titled, or documented the boat  
1713 or aircraft outside the state. If such written proof is  
1714 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
1715 that the purchaser applied for such license, title,  
1716 registration, or documentation. The purchaser shall forward to  
1717 the department proof of title, license, registration, or  
1718 documentation upon receipt;

1719 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
1720 boat or aircraft from Florida, furnishes the department with  
1721 proof of removal in the form of receipts for fuel, dockage,  
1722 slippage, tie-down, or hangaring from outside of Florida. The  
1723 information so provided must clearly and specifically identify  
1724 the boat or aircraft;

1725 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date

1726 of sale, provides to the department a copy of the sales invoice,  
1727 closing statement, bills of sale, and the original affidavit  
1728 signed by the purchaser attesting that he or she has read the  
1729 provisions of this section;

1730 e. The seller makes a copy of the affidavit a part of his  
1731 or her record for as long as required by s. 213.35; and

1732 f. Unless the nonresident purchaser of a boat of 5 net  
1733 tons of admeasurement or larger intends to remove the boat from  
1734 this state within 10 days after the date of purchase or when the  
1735 boat is repaired or altered, within 20 days after completion of  
1736 the repairs or alterations, the nonresident purchaser applies to  
1737 the selling dealer for a decal which authorizes 90 days after  
1738 the date of purchase for removal of the boat. The nonresident  
1739 purchaser of a qualifying boat may apply to the selling dealer  
1740 within 60 days after the date of purchase for an extension decal  
1741 that authorizes the boat to remain in this state for an  
1742 additional 90 days, but not more than a total of 180 days,  
1743 before the nonresident purchaser is required to pay the tax  
1744 imposed by this chapter. The department is authorized to issue  
1745 decals in advance to dealers. The number of decals issued in  
1746 advance to a dealer shall be consistent with the volume of the  
1747 dealer's past sales of boats which qualify under this sub-  
1748 subparagraph. The selling dealer or his or her agent shall mark  
1749 and affix the decals to qualifying boats in the manner  
1750 prescribed by the department, before delivery of the boat.

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1751           (I) The department is hereby authorized to charge dealers  
1752 a fee sufficient to recover the costs of decals issued, except  
1753 the extension decal shall cost \$425.

1754           (II) The proceeds from the sale of decals will be  
1755 deposited into the administrative trust fund.

1756           (III) Decals shall display information to identify the  
1757 boat as a qualifying boat under this sub-subparagraph,  
1758 including, but not limited to, the decal's date of expiration.

1759           (IV) The department is authorized to require dealers who  
1760 purchase decals to file reports with the department and may  
1761 prescribe all necessary records by rule. All such records are  
1762 subject to inspection by the department.

1763           (V) Any dealer or his or her agent who issues a decal  
1764 falsely, fails to affix a decal, mismarks the expiration date of  
1765 a decal, or fails to properly account for decals will be  
1766 considered prima facie to have committed a fraudulent act to  
1767 evade the tax and will be liable for payment of the tax plus a  
1768 mandatory penalty of 200 percent of the tax, and shall be liable  
1769 for fine and punishment as provided by law for a conviction of a  
1770 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1771 775.083.

1772           (VI) Any nonresident purchaser of a boat who removes a  
1773 decal before permanently removing the boat from the state, or  
1774 defaces, changes, modifies, or alters a decal in a manner  
1775 affecting its expiration date before its expiration, or who

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causes or allows the same to be done by another, will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

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

(VIII) The department is hereby authorized to adopt emergency rules pursuant to s. 120.54(4) to administer and 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

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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 27. 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

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1826 county, as defined in s. 125.011(1), expires on December 31,  
1827 2049. Any new levy of the surtax authorized by such a county  
1828 under this subsection on or after January 1, 2050, must be  
1829 approved by a majority vote of the electorate at a general  
1830 election held within 2 years before the effective date of the  
1831 new levy.

1832 (g) Any discretionary sales surtax levied under this  
1833 subsection pursuant to a referendum held on or after July 1,  
1834 2020, may not be levied for more than 20 years, unless reenacted  
1835 by ordinance subject to approval by a majority of the electors  
1836 of the county voting in a subsequent referendum.

1837 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1838 (a) The school board in each county may levy, pursuant to  
1839 resolution conditioned to take effect only upon approval by a  
1840 majority vote of the electors of the county voting in a  
1841 referendum, a discretionary sales surtax at a rate that may not  
1842 exceed 0.5 percent.

1843 (b) The resolution must ~~shall~~ include a statement that  
1844 provides a brief and general description of the school capital  
1845 outlay projects to be funded by the surtax. The resolution must  
1846 include a statement that the revenues collected must be shared  
1847 with charter schools based on their proportionate share of the  
1848 total school district enrollment. The statement must ~~shall~~  
1849 conform to the requirements of s. 101.161 and shall be placed on  
1850 the ballot by the governing body of the county. The following

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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

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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 28. 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 29. Effective January 1, 2021, section 212.134, Florida Statutes, is created to read:

212.134 Information returns relating to payment-card and  
third-party network transactions.—

(1) For each year in which a payment settlement entity, an  
electronic payment facilitator, or other third party contracted  
with the payment settlement entity to make payments to settle  
reportable payment transactions on behalf of the payment  
settlement entity must file a return pursuant to section 6050W  
of the Internal Revenue Code, the entity, the facilitator, or  
the third party must submit the information in the return to the  
department by the 15th day after filing the federal return. The  
format of the information returns required must be either a copy

1899 of such information returns or a copy of such information  
1900 returns related to participating payees with an address in the  
1901 state. For purposes of this subsection, the term "payment  
1902 settlement entity" has the same meaning as provided in section  
1903 6050W of the Internal Revenue Code.

1904 (2) All reports submitted to the department under this  
1905 section must be in an electronic format.

1906 (3) Any payment settlement entity, facilitator, or third  
1907 party failing to file the information return required, filing an  
1908 incomplete information return, or not filing an information  
1909 return within the time prescribed is subject to a penalty of  
1910 \$1,000 for each failure, if the failure is for not more than 30  
1911 days, with an additional \$1,000 for each month or fraction of a  
1912 month during which each failure continues. The total amount of  
1913 penalty imposed on a reporting entity may not exceed \$10,000  
1914 annually.

1915 (4) The executive director or his or her designee may  
1916 waive the penalty if he or she determines that the failure to  
1917 timely file an information return was due to reasonable cause  
1918 and not due to willful negligence, willful neglect, or fraud.

1919 Section 30. Section 212.181, Florida Statutes, is created  
1920 to read:

1921 212.181 Determination of business address situs,  
1922 distributions, and adjustments.—

1923 (1) For each certificate of registration issued pursuant

1924 to s. 212.18(3)(b), the department shall assign the place of  
1925 business to a county based on the location address provided at  
1926 the time of registration or at the time the dealer notifies the  
1927 department of a change in a business location address.

1928 (2)(a) Each county that furnishes to the department  
1929 information needed to update the electronic database created and  
1930 maintained pursuant to s. 202.22(2)(a), including addresses of  
1931 new developments, changes in addresses, annexations,  
1932 incorporations, reorganizations, and any other changes in  
1933 jurisdictional boundaries within the county, must specify an  
1934 effective date, which must be the next ensuing January 1 or July  
1935 1, and must be furnished to the department at least 120 days  
1936 before the effective date. A county that provides notification  
1937 to the department at least 120 days before the effective date  
1938 that it has reviewed the database and has no changes for the  
1939 ensuing January 1 or July 1 satisfies the requirement of this  
1940 paragraph.

1941 (b) A county that imposes a tourist development tax in a  
1942 subcounty special district pursuant to s. 125.0104(3)(b) must  
1943 identify the subcounty special district addresses to which the  
1944 tourist development tax applies as part of the address  
1945 information submission required under paragraph (a). This  
1946 paragraph does not apply to counties that self-administer the  
1947 tax pursuant to s. 125.0104(10).

1948 (c) The department shall update the electronic database

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

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

1. If the county that should have received the misallocated distributions followed with the notification and timing provisions in subsection (2) for the affected periods, such misallocations may be adjusted by prorating current and future distributions for the period the misallocation occurred, not to exceed 36 months from the date the department is made aware of the misallocation;

2. If the county that received the misallocated distribution followed the notification and timing provisions in subsection (2) for the affected periods and the county that should have received the misallocation did not, the correction

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shall apply only prospectively from the date the department is made aware of the misallocation.

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

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

Section 31. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of 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

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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 to s. 218.65.

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

5. After the distributions under subparagraphs 1., 2., and 3., 1.3653 percent of the available proceeds shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as

great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

6. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties must begin each fiscal year on or before January 5th and continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment must continue until the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by

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2049 local governments, special districts, or district school boards  
2050 before July 1, 2000, that it is not the intent of this  
2051 subparagraph to adversely affect the rights of those holders or  
2052 relieve local governments, special districts, or district school  
2053 boards of the duty to meet their obligations as a result of  
2054 previous pledges or assignments or trusts entered into which  
2055 obligated funds received from the distribution to county  
2056 governments under then-existing s. 550.135. This distribution  
2057 specifically is in lieu of funds distributed under s. 550.135  
2058 before July 1, 2000.

2059       b. The department shall distribute \$166,667 monthly to  
2060 each applicant certified as a facility for a new or retained  
2061 professional sports franchise pursuant to s. 288.1162. Up to  
2062 \$41,667 shall be distributed monthly by the department to each  
2063 certified applicant as defined in s. 288.11621 for a facility  
2064 for a spring training franchise. However, not more than \$416,670  
2065 may be distributed monthly in the aggregate to all certified  
2066 applicants for facilities for spring training franchises.  
2067 Distributions begin 60 days after such certification and  
2068 continue for not more than 30 years, except as otherwise  
2069 provided in s. 288.11621. A certified applicant identified in  
2070 this sub-subparagraph may not receive more in distributions than  
2071 expended by the applicant for the public purposes provided in s.  
2072 288.1162(5) or s. 288.11621(3).

2073       c. Beginning 30 days after notice by the Department of

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Economic Opportunity to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

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

e. The department shall distribute up to \$83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to \$166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more

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2099 than one spring training franchise. A certified applicant  
2100 identified in this sub-subparagraph may not receive more in  
2101 distributions than expended by the applicant for the public  
2102 purposes provided in s. 288.11631(3).

2103 ~~f. Beginning 45 days after notice by the Department of~~  
2104 ~~Economic Opportunity to the Department of Revenue that an~~  
2105 ~~applicant has been approved by the Legislature and certified by~~  
2106 ~~the Department of Economic Opportunity under s. 288.11625 or~~  
2107 ~~upon a date specified by the Department of Economic Opportunity~~  
2108 ~~as provided under s. 288.11625(6)(d), the department shall~~  
2109 ~~distribute each month an amount equal to one twelfth of the~~  
2110 ~~annual distribution amount certified by the Department of~~  
2111 ~~Economic Opportunity for the applicant. The department may not~~  
2112 ~~distribute more than \$7 million in the 2014-2015 fiscal year or~~  
2113 ~~more than \$13 million annually thereafter under this sub-~~  
2114 ~~subparagraph.~~

2115 ~~f.g. Beginning December 1, 2015, and ending June 30, 2016,~~  
2116 ~~the department shall distribute \$26,286 monthly to the State~~  
2117 ~~Transportation Trust Fund. Beginning July 1, 2016, the~~  
2118 ~~department shall distribute \$15,333 monthly to the State~~  
2119 ~~Transportation Trust Fund.~~

2120 7. All other proceeds must remain in the General Revenue  
2121 Fund.

2122 Section 32. Section 212.205, Florida Statutes, is amended  
2123 to read:

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

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

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

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

Section 33. Subsection (2) and paragraph (c) of subsection (3) of section 218.64, Florida Statutes, are amended to read:

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

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

(3) Subject to ordinances enacted by the majority of the

members of the county governing authority and by the majority of the members of the governing authorities of municipalities representing at least 50 percent of the municipal population of such county, counties may use up to \$3 million annually of the local government half-cent sales tax allocated to that county for any of the following purposes:

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

Section 34. Section 213.0537, Florida Statutes, is created to read:

213.0537 Electronic notification with affirmative consent.—

(1) Notwithstanding any other provision of law, the department may send notices electronically, by postal mail, or both. Electronic transmission may be used only with the affirmative consent of the taxpayer or its representative. Documents sent pursuant to this section comply with the same timing and form requirements as documents sent by postal mail. If a document sent electronically is returned as undeliverable, the department must re-send the document by postal mail. However, the original electronic transmission used with the affirmative consent of the taxpayer or its representative is the official mailing for purposes of this chapter.

(2) A notice sent electronically will be considered to have been received by the recipient if the transmission is addressed to the address provided by the taxpayer or its

representative. A notice sent electronically will be considered received even if no individual is aware of its receipt. In addition, a notice sent electronically shall be considered received if the department does not receive notification that the document was undeliverable.

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

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

(b) "Notice" means all communications from the department to the taxpayer or its representative, including, but not limited to, billings, notices issued during the course of an audit, proposed assessments, and final assessments authorized by this chapter and any other actions constituting final agency action within the meaning of chapter 120.

Section 35. Paragraph (b) of subsection (1) of section 213.21, Florida Statutes, is amended to read:

213.21 Informal conferences; compromises.—

(1)

(b) The statute of limitations upon the issuance of final assessments and the period for filing a claim for refund as required by s. 215.26(2) for any transactions occurring during the audit period shall be tolled during the period in which the

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taxpayer is engaged in a procedure under this section.

Section 36. Effective upon this act becoming a law, paragraph (a) of subsection (4) of section 220.1105, Florida Statutes, is amended to read:

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

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

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

1. "Eligible taxpayer" means:

a. For fiscal year 2018-2019, a taxpayer whose taxable year begins between April 1, 2017, and March 31, 2018, and whose final tax liability for such taxable year is greater than zero;

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

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

2. "Excess collections" for a fiscal year means the amount by which net collections for a fiscal year exceeds adjusted

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2224 forecasted collections for that fiscal year.

2225 3. "Final tax liability" means the taxpayer's amount of  
2226 tax due under this chapter for a taxable year, reported on a  
2227 return filed with the department, plus the amount of any credit  
2228 taken on such return under s. 220.1875.

2229 4. "Total eligible tax liability" for a fiscal year means  
2230 the sum of final tax liabilities of all eligible taxpayers for a  
2231 fiscal year as such liabilities are shown on the latest return  
2232 filed with the department as of February 1 immediately following  
2233 that fiscal year.

2234 5. "Taxpayer refund share" for a fiscal year means an  
2235 eligible taxpayer's final tax liability as a percentage of the  
2236 total eligible tax liability for that fiscal year.

2237 6. "Taxpayer refund" for a fiscal year means the taxpayer  
2238 refund share for a fiscal year multiplied by the excess  
2239 collections for a fiscal year.

2240 Section 37. (1) The amendment made by this act to s.  
2241 220.1105(4)(a)3., Florida Statutes, is remedial in nature and  
2242 applies retroactively.

2243 (2) This section shall take effect upon this act becoming  
2244 a law.

2245 Section 38. Paragraph (f) of subsection (2) of section  
2246 220.1845, Florida Statutes, is amended to read:

2247 220.1845 Contaminated site rehabilitation tax credit.—

2248 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

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(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 39. 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 40. Section 288.11625, Florida Statutes, is repealed.

Section 41. 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 42. 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

2299 used to administer the James Patrick Memorial Work Incentive  
2300 Personal Attendant Services and Employment Assistance Program  
2301 and to contract with the state attorneys participating in the  
2302 tax collection enforcement diversion program in an amount of not  
2303 more than \$75,000 for each state attorney.

2304 Section 43. Subsections (1), (2), and (5) of section  
2305 443.163, Florida Statutes, are amended to read:

2306 443.163 Electronic reporting and remitting of  
2307 contributions and reimbursements.—

2308 (1) An employer may file any report and remit any  
2309 contributions or reimbursements required under this chapter by  
2310 electronic means. The Department of Economic Opportunity or the  
2311 state agency providing reemployment assistance tax collection  
2312 services shall adopt rules prescribing the format and  
2313 instructions necessary for electronically filing reports and  
2314 remitting contributions and reimbursements to ensure a full  
2315 collection of contributions and reimbursements due. The  
2316 acceptable method of transfer, the method, form, and content of  
2317 the electronic means, and the method, if any, by which the  
2318 employer will be provided with an acknowledgment shall be  
2319 prescribed by the department or its tax collection service  
2320 provider. However, any employer who employed 10 or more  
2321 employees in any quarter during the preceding state fiscal year  
2322 must file the Employers Quarterly Reports, including any  
2323 corrections, for the current calendar year and remit the

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2324 contributions and reimbursements due by electronic means  
2325 approved by the tax collection service provider. ~~A person who~~  
2326 ~~prepared and reported for 100 or more employers in any quarter~~  
2327 ~~during the preceding state fiscal year must file the Employers~~  
2328 ~~Quarterly Reports for each calendar quarter in the current~~  
2329 ~~calendar year, beginning with reports due for the second~~  
2330 ~~calendar quarter of 2003, by electronic means approved by the~~  
2331 ~~tax collection service provider.~~

2332 (2)(a) An employer who is required by law to file an  
2333 Employers Quarterly Report, including any corrections, by  
2334 approved electronic means, but who files the report either  
2335 directly or through an agent by a means other than approved  
2336 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
2337 report and \$1 for each employee, not to exceed \$300. This  
2338 penalty is in addition to any other penalty provided by this  
2339 chapter. However, the penalty does not apply if the tax  
2340 collection service provider waives the electronic filing  
2341 requirement in advance. An employer who fails to remit  
2342 contributions or reimbursements either directly or through an  
2343 agent by approved electronic means as required by law is liable  
2344 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
2345 means other than approved electronic means. This penalty is in  
2346 addition to any other penalty provided by this chapter.

2347 ~~(b) A person who prepared and reported for 100 or more~~  
2348 ~~employers in any quarter during the preceding state fiscal year,~~

2349 ~~but who fails to file an Employers Quarterly Report for each~~  
2350 ~~calendar quarter in the current calendar year by approved~~  
2351 ~~electronic means, is liable for a penalty of \$50 for that report~~  
2352 ~~and \$1 for each employee. This penalty is in addition to any~~  
2353 ~~other penalty provided by this chapter. However, the penalty~~  
2354 ~~does not apply if the tax collection service provider waives the~~  
2355 ~~electronic filing requirement in advance.~~

2356 (5) The tax collection service provider may waive the  
2357 penalty imposed by this section if a ~~written~~ request for a  
2358 waiver ~~is filed which~~ establishes that imposition would be  
2359 inequitable. Examples of inequity include, but are not limited  
2360 to, situations where the failure to electronically file was  
2361 caused by one of the following factors:

2362 (a) Death or serious illness of the person responsible for  
2363 the preparation and filing of the report.

2364 (b) Destruction of the business records by fire or other  
2365 casualty.

2366 (c) Unscheduled and unavoidable computer downtime.

2367 Section 44. Subsection (3) of section 718.111, Florida  
2368 Statutes, is amended to read:

2369 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
2370 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2371 (a) The association may contract, sue, or be sued with  
2372 respect to the exercise or nonexercise of its powers. For these  
2373 purposes, the powers of the association include, but are not

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limited to, the maintenance, management, and operation of the condominium property.

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

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

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

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

4. Bring inverse condemnation actions.

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

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or

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2399 defend any administrative challenge, lawsuit, appeal, or other  
2400 challenge to ad valorem taxes assessed on units for commonly  
2401 used facilities or common elements. The affected association  
2402 members are not necessary or indispensable parties to such  
2403 actions. This paragraph is intended to clarify existing law and  
2404 applies to cases pending on July 1, 2020.

2405 (e) Nothing herein limits any statutory or common-law  
2406 right of any individual unit owner or class of unit owners to  
2407 bring any action without participation by the association which  
2408 may otherwise be available.

2409 (f) An association may not hire an attorney who represents  
2410 the management company of the association.

2411 Section 45. Clothing, school supplies, personal computers,  
2412 and personal computer-related accessories; sales tax holiday.-

2413 (1) The tax levied under chapter 212, Florida Statutes,  
2414 may not be collected during the period from August 7, 2020,  
2415 through August 9, 2020, on the retail sale of:

2416 (a) Clothing, wallets, or bags, including handbags,  
2417 backpacks, fanny packs, and diaper bags, but excluding  
2418 briefcases, suitcases, and other garment bags, having a sales  
2419 price of \$60 or less per item. As used in this paragraph, the  
2420 term "clothing" means:

2421 1. Any article of wearing apparel intended to be worn on  
2422 or about the human body, excluding watches, watchbands, jewelry,  
2423 umbrellas, and handkerchiefs; and

2424 2. All footwear, excluding skis, swim fins, roller blades,  
2425 and skates.

2426 (b) School supplies having a sales price of \$15 or less  
2427 per item. As used in this paragraph, the term "school supplies"  
2428 means pens, pencils, erasers, crayons, notebooks, notebook  
2429 filler paper, legal pads, binders, lunch boxes, construction  
2430 paper, markers, folders, poster board, composition books, poster  
2431 paper, scissors, cellophane tape, glue or paste, rulers,  
2432 computer disks, staplers and staples used to secure paper  
2433 products, protractors, compasses, and calculators.

2434 (2) The tax levied under chapter 212, Florida Statutes,  
2435 may not be collected during the period from August 7, 2020,  
2436 through August 9, 2020, on the first \$1,000 of the sales price  
2437 of personal computers or personal computer-related accessories  
2438 purchased for noncommercial home or personal use. As used in  
2439 this subsection, the term:

2440 (a) "Personal computers" includes electronic book readers,  
2441 laptops, desktops, handheld devices, tablets, or tower  
2442 computers. The term does not include cellular telephones, video  
2443 game consoles, digital media receivers, or devices that are not  
2444 primarily designed to process data.

2445 (b) "Personal computer-related accessories" includes  
2446 keyboards, mice, personal digital assistants, monitors, other  
2447 peripheral devices, modems, routers, and nonrecreational  
2448 software, regardless of whether the accessories are used in

2449 association with a personal computer base unit. The term does  
2450 not include furniture or systems, devices, software, or  
2451 peripherals that are designed or intended primarily for  
2452 recreational use. The term "monitor" does not include any device  
2453 that includes a television tuner.

2454 (3) The tax exemptions provided in this section do not  
2455 apply to sales within a theme park or entertainment complex as  
2456 defined in s. 509.013(9), Florida Statutes, within a public  
2457 lodging establishment as defined in s. 509.013(4), Florida  
2458 Statutes, or within an airport as defined in s. 330.27(2),  
2459 Florida Statutes.

2460 (4) The tax exemptions provided in this section may apply  
2461 at the option of a dealer if less than 5 percent of the dealer's  
2462 gross sales of tangible personal property in the prior calendar  
2463 year are comprised of items that would be exempt under this  
2464 section. If a qualifying dealer chooses not to participate in  
2465 the tax holiday, by August 1, 2020, the dealer must notify the  
2466 Department of Revenue in writing of its election to collect  
2467 sales tax during the holiday and must post a copy of that notice  
2468 in a conspicuous location at its place of business.

2469 (5) The Department of Revenue is authorized, and all  
2470 conditions are deemed met, to adopt emergency rules pursuant to  
2471 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2472 this section. Notwithstanding any other provision of law,  
2473 emergency rules adopted pursuant to this subsection are

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effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of \$241,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2020, shall revert and be reappropriated for the same purpose in the 2020-2021 fiscal year.

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

Section 46. Disaster preparedness supplies; sales tax holiday.—

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

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

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

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

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

2499        (e) A gas or diesel fuel tank selling for \$25 or less.

2500        (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
2501 volt, or 9-volt batteries, excluding automobile and boat  
2502 batteries, selling for \$30 or less.

2503        (g) A nonelectric food storage cooler selling for \$30 or  
2504 less.

2505        (h) A portable generator used to provide light or  
2506 communications or preserve food in the event of a power outage  
2507 selling for \$750 or less.

2508        (i) Reusable ice selling for \$10 or less.

2509        (2) The tax exemptions provided in this section do not  
2510 apply to sales within a theme park or entertainment complex as  
2511 defined in s. 509.013(9), Florida Statutes, within a public  
2512 lodging establishment as defined in s. 509.013(4), Florida  
2513 Statutes, or within an airport as defined in s. 330.27(2),  
2514 Florida Statutes.

2515        (3) The Department of Revenue is authorized, and all  
2516 conditions are deemed met, to adopt emergency rules pursuant to  
2517 s. 120.54(4), Florida Statutes, to administer this section.

2518        (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
2519 nonrecurring funds is appropriated from the General Revenue Fund  
2520 to the Department of Revenue for the purpose of implementing  
2521 this section.

2522        (5) This section shall take effect upon this act becoming  
2523 a law.

2524       Section 47. For the 2020-2021 fiscal year, the sum of  
2525 \$72,500 in nonrecurring funds is appropriated from the General  
2526 Revenue Fund to the Department of Revenue to administer this  
2527 act.

2528       Section 48. The Division of Law Revision is directed to  
2529 replace the phrase "the effective date of this act" wherever it  
2530 occurs in this act with the date this act becomes a law.

2531       Section 49. (1) The Department of Revenue is authorized,  
2532 and all conditions are deemed met, to adopt emergency rules  
2533 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
2534 implementing the changes made by this act to ss. 206.05,  
2535 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and  
2536 220.1105, Florida Statutes. Notwithstanding any other provision  
2537 of law, emergency rules adopted pursuant to this subsection are  
2538 effective for 6 months after adoption and may be renewed during  
2539 the pendency of procedures to adopt permanent rules addressing  
2540 the subject of the emergency rules.

2541       (2) This section shall take effect upon this act becoming  
2542 a law.

2543       Section 50. Except as otherwise expressly provided in this  
2544 act, and except for this section, which shall take effect upon  
2545 this act becoming a law, this act shall take effect July 1,  
2546 2020.