

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

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

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

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

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

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

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

176       authorizing certain dealers to opt out of  
177       participating in the exemptions, subject to certain  
178       conditions; authorizing the department to adopt  
179       emergency rules; providing an appropriation; providing  
180       sales tax exemptions for certain disaster preparedness  
181       supplies during a certain timeframe; specifying  
182       locations where the exemptions do not apply;  
183       authorizing the department to adopt emergency rules;  
184       providing appropriations; providing a directive to the  
185       Division of Law Revision; authorizing the Department  
186       of Revenue to adopt emergency rules for certain  
187       purposes; providing effective dates.

188  
189   Be It Enacted by the Legislature of the State of Florida:  
190

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

194       125.0104 Tourist development tax; procedure for levying;  
195       authorized uses; referendum; enforcement.—

196       (5) AUTHORIZED USES OF REVENUE.—

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



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

203           a. Publicly owned and operated convention centers, sports  
204       stadiums, sports arenas, coliseums, or auditoriums within the  
205       boundaries of the county or subcounty special taxing district in  
206       which the tax is levied;

207           b. Auditoriums that are publicly owned but are operated by  
208       organizations that are exempt from federal taxation pursuant to  
209       26 U.S.C. s. 501(c)(3) and open to the public, within the  
210       boundaries of the county or subcounty special taxing district in  
211       which the tax is levied; ~~or~~

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

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

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

223           3. To promote and advertise tourism in this state and  
224       nationally and internationally; however, if tax revenues are  
225       expended for an activity, service, venue, or event, the

226 activity, service, venue, or event must have as one of its main  
227 purposes the attraction of tourists as evidenced by the  
228 promotion of the activity, service, venue, or event to tourists;

229 4. To fund convention bureaus, tourist bureaus, tourist  
230 information centers, and news bureaus as county agencies or by  
231 contract with the chambers of commerce or similar associations  
232 in the county, which may include any indirect administrative  
233 costs for services performed by the county on behalf of the  
234 promotion agency;

235 5. To finance beach park facilities, or beach, channel,  
236 estuary, or lagoon improvement, maintenance, renourishment,  
237 restoration, and erosion control, including construction of  
238 beach groins and shoreline protection, enhancement, cleanup, or  
239 restoration of inland lakes and rivers to which there is public  
240 access as those uses relate to the physical preservation of the  
241 beach, shoreline, channel, estuary, lagoon, or inland lake or  
242 river. However, any funds identified by a county as the local  
243 matching source for beach renourishment, restoration, or erosion  
244 control projects included in the long-range budget plan of the  
245 state's Beach Management Plan, pursuant to s. 161.091, or funds  
246 contractually obligated by a county in the financial plan for a  
247 federally authorized shore protection project may not be used or  
248 loaned for any other purpose. In counties of fewer than 100,000  
249 population, up to 10 percent of the revenues from the tourist  
250 development tax may be used for beach park facilities; or

251           6. To acquire, construct, extend, enlarge, remodel,  
252 repair, improve, maintain, operate, or finance public facilities  
253 within the boundaries of the county or subcounty special taxing  
254 district in which the tax is levied, if the public facilities  
255 are needed to increase tourist-related business activities in  
256 the county or subcounty special district and are recommended by  
257 the county tourist development council created pursuant to  
258 paragraph (4)(e). Tax revenues may be used for any related land  
259 acquisition, land improvement, design and engineering costs, and  
260 all other professional and related costs required to bring the  
261 public facilities into service. As used in this subparagraph,  
262 the term "public facilities" means major capital improvements  
263 that have a life expectancy of 5 or more years, including, but  
264 not limited to, transportation, sanitary sewer, solid waste,  
265 drainage, potable water, and pedestrian facilities. Tax revenues  
266 may be used for these purposes only if the following conditions  
267 are satisfied:

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

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

275           c. No more than 70 percent of the cost of the proposed

public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;

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

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

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

a. Flood mitigation.

b. Seagrass or seaweed removal.

c. Algae control, cleanup, or prevention measures.

d. Waterway network restoration measures.

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

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

(II) Within 5 miles of any surface water designated as

301 Outstanding Florida Waters pursuant to s. 403.061(27).

302  
303 Subparagraphs 1. and 2. may be implemented through service  
304 contracts and leases with lessees that have sufficient expertise  
305 or financial capability to operate such facilities.

306 (b) Tax revenues received pursuant to this section by a  
307 county of less than 950,000 ~~750,000~~ population imposing a  
308 tourist development tax may only be used by that county for the  
309 following purposes in addition to those purposes allowed  
310 pursuant to paragraph (a): to acquire, construct, extend,  
311 enlarge, remodel, repair, improve, maintain, operate, or promote  
312 one or more zoological parks, fishing piers or nature centers  
313 which are publicly owned and operated or owned and operated by  
314 not-for-profit organizations and open to the public. All  
315 population figures relating to this subsection shall be based on  
316 the most recent population estimates prepared pursuant to the  
317 provisions of s. 186.901. These population estimates shall be  
318 those in effect on July 1 of each year.

319 (e) Any use of the local option tourist development tax  
320 revenues collected pursuant to this section for a purpose not  
321 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or  
322 paragraphs (a)-(d) and (f) of this subsection is expressly  
323 prohibited.

324 (f) All tax revenues received pursuant to this section by  
325 a county, as defined in s. 125.011(1), imposing the tourist

development tax shall be used by that county for the following purposes only:

1. 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, pursuant to this section as this section existed before the effective date of this act. Revenues may not be used to renew or extend such contracts or projects. Bonds or other debt outstanding as of the effective date of this act may be refinanced, but the duration of such debt pledging the tourist development tax may not be extended and the outstanding principal may not be increased, except to account for the costs of issuance.

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

a. Fifty percent shall be distributed monthly to the governing boards of municipalities within the county and 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 the county as a whole. Distributions to the county shall be in proportion to the amount collected in the prior month within the unincorporated area of the county as a share of the total collected in the prior month in the county as a whole. These distributions may be used by the receiving jurisdiction

351 to:

352 (I) Promote and advertise tourism and fund convention  
353 bureaus, tourist bureaus, tourist information centers, and news  
354 bureaus. Municipalities receiving revenue under this sub-  
355 subparagraph may enter into an interlocal agreement to use such  
356 revenue to receive services provided by the entity receiving  
357 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

358 (II) Reimburse expenses incurred in providing public  
359 safety services, including emergency medical services as defined  
360 in s. 401.107(3), and law enforcement services, which are needed  
361 to address impacts related to increased tourism and visitors to  
362 an area. However, if taxes collected pursuant to this section  
363 are used to reimburse emergency medical services or public  
364 safety services for tourism or special events, the governing  
365 board of a county or municipality may not use such taxes to  
366 supplant the normal operating expenses of an emergency medical  
367 services department, a fire department, a sheriff's office, or a  
368 police department.

369 (III) Acquire, construct, extend, enlarge, remodel,  
370 repair, improve, maintain, operate, or promote parks or trails  
371 that are publicly owned and operated or owned and operated by  
372 not-for-profit organizations and open to the public, within the  
373 boundaries of the county or subcounty special taxing district in  
374 which the tax is levied.

375 (IV) Acquire, construct, extend, enlarge, remodel, repair,

376 improve, maintain, operate, or finance public facilities within  
377 the boundaries of the jurisdiction, if the public facilities are  
378 needed to preserve or increase tourist-related business  
379 activities in the jurisdiction. Tax revenues may be used for any  
380 related land acquisition, land improvement, design and  
381 engineering costs, and all other professional and related costs  
382 required to bring the public facilities into service. As used in  
383 this subparagraph, the term "public facilities" means major  
384 capital improvements that have a life expectancy of 5 or more  
385 years, including, but not limited to, transportation; sanitary  
386 sewer, including solid waste, drainage, and potable water; and  
387 pedestrian facilities. Tax distributions may be used for these  
388 purposes only if the following conditions are satisfied:

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

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

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

399 (D) An independent professional analysis, performed at the  
400 expense of the jurisdiction, demonstrates the positive impact of



401 the infrastructure project on tourist-related businesses in the  
402 jurisdiction.

403 b. Twenty percent shall be distributed to the county to  
404 fund the primary bureau, department, or association responsible  
405 for organizing, funding, and promoting opportunities for artists  
406 and cultural organizations within the county.

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

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

414 192.001 Definitions.—All definitions set out in chapters 1  
415 and 200 that are applicable to this chapter are included herein.  
416 In addition, the following definitions shall apply in the  
417 imposition of ad valorem taxes:

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

420 (c)1. "Inventory" means only those chattels consisting of  
421 items commonly referred to as goods, wares, and merchandise (as  
422 well as inventory) which are held for sale or lease to customers  
423 in the ordinary course of business. Supplies and raw materials  
424 shall be considered to be inventory only to the extent that they  
425 are acquired for sale or lease to customers in the ordinary

426 course of business or will physically become a part of  
427 merchandise intended for sale or lease to customers in the  
428 ordinary course of business. Partially finished products which  
429 when completed will be held for sale or lease to customers in  
430 the ordinary course of business shall be deemed items of  
431 inventory. All livestock shall be considered inventory. Items of  
432 inventory held for lease to customers in the ordinary course of  
433 business, rather than for sale, shall be deemed inventory only  
434 prior to the initial lease of such items. For the purposes of  
435 this section, fuels used in the production of electricity shall  
436 be considered inventory.

437 2. "Inventory" also means construction and agricultural  
438 equipment weighing 1,000 pounds or more that is returned to a  
439 dealership under a rent-to-purchase option and held for sale to  
440 customers in the ordinary course of business. This subparagraph  
441 may not be considered in determining whether property that is  
442 not construction and agricultural equipment weighing 1,000  
443 pounds or more that is returned under a rent-to-purchase option  
444 is inventory under subparagraph 1.

445 3. Notwithstanding any provision in this section to the  
446 contrary, the term "inventory," for all levies other than school  
447 district levies, also means construction equipment owned by a  
448 heavy equipment rental dealer that is for sale or short-term  
449 rental in the normal course of business on the annual assessment  
450 date. For the purposes of this chapter and chapter 196, the term

"heavy equipment rental dealer" means a person or entity principally engaged in the business of short-term rental and sale of equipment described under 532412 of the North American Industry Classification System including attachments for the equipment or other ancillary equipment. As used in this subparagraph, the term "short-term rental" means the rental of a dealer's heavy equipment rental property for less than 365 days under an open-ended contract or under a contract with unlimited terms. The prior short-term rental of any construction or industrial equipment does not disqualify such property from qualifying as inventory under this paragraph following the term of such rental. The term "inventory" does not include heavy equipment rented with an operator.

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

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

Construction work in progress shall be deemed substantially

completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress 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(11)(d), 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, additions, or improvements commenced within 5 years after January 1, 2019. This section applies to the 2019-2023 tax years and shall stand repealed on December 31, 2023.

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

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department.

Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board must be signed by the taxpayer or be accompanied at the time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. 194.034(1)(a) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or

526 written authorization by the taxpayer is required for each  
527 subsequent assessment year. A petition shall also describe the  
528 property by parcel number and shall be filed as follows:

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

544 2. A condominium association, as defined in s. 718.103, or  
545 a cooperative association, as defined in s. 719.103, that has  
546 filed a single joint petition under this subsection may continue  
547 to represent, prosecute, and defend the unit owners through any  
548 related subsequent proceeding in any tribunal, including  
549 judicial review under part II of this chapter and any appeals.  
550 This subparagraph is intended to clarify existing law and

551 applies to cases pending on July 1, 2020.

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

554 194.035 Special magistrates; property evaluators.—

555 (1) In counties having a population of more than 75,000,  
556 the board shall appoint special magistrates for the purpose of  
557 taking testimony and making recommendations to the board, which  
558 recommendations the board may act upon without further hearing.  
559 These special magistrates may not be elected or appointed  
560 officials or employees of the county but shall be selected from  
561 a list of those qualified individuals who are willing to serve  
562 as special magistrates. Employees and elected or appointed  
563 officials of a taxing jurisdiction or of the state may not serve  
564 as special magistrates. The clerk of the board shall annually  
565 notify such individuals or their professional associations to  
566 make known to them that opportunities to serve as special  
567 magistrates exist. The Department of Revenue shall provide a  
568 list of qualified special magistrates to any county with a  
569 population of 75,000 or less. Subject to appropriation, the  
570 department shall reimburse counties with a population of 75,000  
571 or less for payments made to special magistrates appointed for  
572 the purpose of taking testimony and making recommendations to  
573 the value adjustment board pursuant to this section. The  
574 department shall establish a reasonable range for payments per  
575 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 taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special



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

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

628 194.181 Parties to a tax suit.—

629 (2)(a) In any case brought by a ~~the~~ taxpayer or a  
630 condominium or cooperative association, as defined in ss.  
631 718.103 and 719.103 respectively, on behalf of some or all unit  
632 owners, contesting the assessment of any property, the county  
633 property appraiser is the ~~shall be~~ party defendant.

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

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

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

- 647 a. Retain their own counsel to defend the appeal;  
648 b. Choose not to defend the appeal; or  
649 c. Be represented together with other unit owners in the  
650 response or answer filed by the association.

651        3. The notice required in subparagraph 2. must be hand-  
652 delivered or sent by certified mail, return receipt requested,  
653 to the unit owners and posted conspicuously on the condominium  
654 or cooperative property in the same manner as for notice of  
655 board meetings under ss. 718.112(2) and 719.106(1). However, the  
656 notice may be electronically transmitted to any unit owner who  
657 has expressly consented in writing to receiving such notices  
658 through electronic transmission. The association must provide at  
659 least 14 days for unit owners to respond to the notice. Any unit  
660 owner who fails to respond to the association's notice will be  
661 represented in the response or answer filed by the association.

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

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

667        195.073 Classification of property.—All items required by  
668 law to be on the assessment rolls must receive a classification  
669 based upon the use of the property. The department shall  
670 promulgate uniform definitions for all classifications. The  
671 department may designate other subclassifications of property.  
672 No assessment roll may be approved by the department which does  
673 not show proper classifications.

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

676 (a) Residential, subclassified into categories, one  
677 category for homestead property and one for nonhomestead  
678 property:

- 679 1. Single family.
- 680 2. Mobile homes.
- 681 3. Multifamily, up to nine units.
- 682 4. Condominiums.
- 683 5. Cooperatives.
- 684 6. Retirement homes.

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

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

689 195.096 Review of assessment rolls.—

690 (2) The department shall conduct, no less frequently than  
691 once every 2 years, an in-depth review of the real property  
692 assessment roll ~~rolls~~ of each county. The department need not  
693 individually study every use-class of property set forth in s.  
694 195.073, but shall at a minimum study the level of assessment in  
695 relation to just value of each classification specified in  
696 subsection (3). Such in-depth review may include proceedings of  
697 the value adjustment board and the audit or review of procedures  
698 used by the counties to appraise property.

699 (a) The department shall, at least 30 days prior to the  
700 beginning of an in-depth review in any county, notify the

701 property appraiser in the county of the pending review. At the  
702 request of the property appraiser, the department shall consult  
703 with the property appraiser regarding the classifications and  
704 strata to be studied, in order that the review will be useful to  
705 the property appraiser in evaluating his or her procedures.

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

713       (c) In conducting assessment ratio studies, the department  
714 must use all practicable steps, including stratified statistical  
715 and analytical reviews and sale-qualification studies, to  
716 maximize the representativeness or statistical reliability of  
717 samples of properties in tests of each classification, stratum,  
718 or roll made the subject of a ratio study published by it. The  
719 department shall document and retain records of the measures of  
720 representativeness of the properties studied in compliance with  
721 this section. Such documentation must include a record of  
722 findings used as the basis for the approval or disapproval of  
723 the tax roll in each county pursuant to s. 193.1142. In  
724 addition, to the greatest extent practicable, the department  
725 shall study assessment roll strata by subclassifications such as

726 value groups and market areas for each classification or stratum  
727 to be studied, to maximize the representativeness of ratio study  
728 samples. For purposes of this section, the department shall rely  
729 primarily on an assessment-to-sales-ratio study in conducting  
730 assessment ratio studies in those classifications of property  
731 specified in subsection (3) for which there are adequate market  
732 sales. The department shall compute the median and the value-  
733 weighted mean for each classification or subclassification  
734 studied and for the roll as a whole.

735 (d) In the conduct of these reviews, the department shall  
736 adhere to all standards to which the property appraisers are  
737 required to adhere.

738 (e) The department and each property appraiser shall  
739 cooperate in the conduct of these reviews, and each shall make  
740 available to the other all matters and records bearing on the  
741 preparation and computation of the reviews. The property  
742 appraisers shall provide any and all data requested by the  
743 department in the conduct of the studies, including electronic  
744 data processing tapes. Any and all data and samples developed or  
745 obtained by the department in the conduct of the studies shall  
746 be confidential and exempt from the provisions of s. 119.07(1)  
747 until a presentation of the findings of the study is made to the  
748 property appraiser. After the presentation of the findings, the  
749 department shall provide any and all data requested by a  
750 property appraiser developed or obtained in the conduct of the

751 studies, including tapes. Direct reimbursable costs of providing  
752 the data shall be borne by the party who requested it. Copies of  
753 existing data or records, whether maintained or required  
754 pursuant to law or rule, or data or records otherwise  
755 maintained, shall be submitted within 30 days from the date  
756 requested, in the case of written or printed information, and  
757 within 14 days from the date requested, in the case of  
758 computerized information.

759 (f) Within 120 days after receipt of a county assessment  
760 roll by the executive director of the department pursuant to s.  
761 193.1142(1), or within 10 days after approval of the assessment  
762 roll, whichever is later, the department shall complete the  
763 review for that county and publish the department's findings.  
764 The findings must include ~~a statement of the confidence interval~~  
765 ~~for the median and such other~~ measures as may be appropriate for  
766 each classification or subclassification studied ~~and for the~~  
767 ~~roll as a whole,~~ and related statistical and analytical details.  
768 The measures in the findings must be based on:

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

774 (3)(a) Upon completion of review pursuant to paragraph  
775 (2)(f), the department shall publish the results of reviews

776 conducted under this section. The results must include all  
777 statistical and analytical measures computed under this section  
778 for the real property assessment roll ~~as a whole, the personal~~  
779 ~~property assessment roll as a whole,~~ and independently for the  
780 following real property classes if the classes constituted 5  
781 percent or more of the total assessed value of real property in  
782 a county on the previous tax roll:

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

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

788 3. Agricultural, high-water recharge, historic property  
789 used for commercial or certain nonprofit purposes, and other  
790 use-valued property.

791 4. Vacant lots.

792 5. Nonagricultural acreage and other undeveloped parcels.

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

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

798  
799 If one of the above classes constituted less than 5 percent of  
800 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, 1999.

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

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

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

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

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

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which began in January 2007.

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

(h) ~~(i)~~ Operation Georgia Deployment Program, which began in August 2009.

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

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

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

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

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

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

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

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

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

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

Section 11. The amendment made by this act to s.

196.173(2), Florida Statutes, applies to ad valorem tax rolls for the 2020 tax year and thereafter.

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

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

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

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

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

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

(3) If the property appraiser denies an application under subsection (2), the applicant may file, pursuant to s. 194.011(3), Florida Statutes, a petition with the value adjustment board which requests that the exemption be granted. Such petition must be filed on or before the 25th day after the

876 property appraiser mails the notice required under s.  
877 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
878 Florida Statutes, the eligible servicemember is not required to  
879 pay a filing fee for such petition. Upon reviewing the petition,  
880 the value adjustment board may grant the exemption if the  
881 applicant is qualified for the exemption and demonstrates  
882 extenuating circumstances, as determined by the board, that  
883 warrant granting the exemption.

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

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

888 196.197 Additional provisions for exempting property used  
889 by hospitals, nursing homes, and homes for special services.—In  
890 addition to criteria for granting exemptions for charitable use  
891 of property set forth in other sections of this chapter,  
892 hospitals, nursing homes, and homes for special services shall  
893 be exempt to the extent that they meet the following criteria:

894 (3) (a) The county property appraiser shall make the  
895 calculations described in this paragraph. In determining the  
896 extent of the exemption to be granted to institutions licensed  
897 as hospitals, the unadjusted exempt value of a parcel and the  
898 unadjusted exempt value of tangible personal property shall be  
899 multiplied by a fraction, not to exceed one, the numerator of  
900 which is the county net community benefit expense, as determined

901 under paragraph (b), and the denominator of which is the county  
902 tax assessment. For purposes of this subsection:

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

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

910 3. The term "parcel tax assessment" is the product of the  
911 unadjusted exempt value for a parcel for the immediately prior  
912 year and the most recent final adopted millage rate applicable  
913 to the parcel.

914 4. The term "adopted millage rate applicable to the  
915 tangible personal property" is the sum of all ad valorem tax  
916 rates levied by all taxing jurisdictions within which tangible  
917 personal property is located.

918 5. The term "tangible personal property tax assessment" is  
919 the product of the unadjusted exempt value for tangible personal  
920 property for the immediately prior year and the most recent  
921 final adopted millage rate applicable to the tangible personal  
922 property.

923 6. The term "county tax assessment" is the sum of all  
924 parcel tax assessments and tangible personal property tax  
925 assessments in a county for property owned by the applicant and

926 for which an exemption is being sought.

927 (b) The county net community benefit expense, to be  
928 determined by the applicant, is that portion of the net  
929 community benefit expense reported by the applicant on its most  
930 recently filed Internal Revenue Service Form 990, schedule H,  
931 attributable to those services and activities provided or  
932 performed by the hospital in a county.

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

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

937 2. A schedule displaying:

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

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

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

949 3. A statement signed by the hospital's chief executive  
950 officer and independent certified public accountant that, upon

951 each person's reasonable knowledge and belief, the statement of  
952 the county net community benefit expense is true and correct.

953 Section 14. Section 196.198, Florida Statutes, is amended  
954 to read:

955 196.198 Educational property exemption.—Educational  
956 institutions within this state and their property used by them  
957 or by any other exempt entity or educational institution  
958 exclusively for educational purposes are exempt from taxation.  
959 Sheltered workshops providing rehabilitation and retraining of  
960 individuals who have disabilities and exempted by a certificate  
961 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
962 amended, are declared wholly educational in purpose and are  
963 exempt from certification, accreditation, and membership  
964 requirements set forth in s. 196.012. Those portions of property  
965 of college fraternities and sororities certified by the  
966 president of the college or university to the appropriate  
967 property appraiser as being essential to the educational process  
968 are exempt from ad valorem taxation. The use of property by  
969 public fairs and expositions chartered by chapter 616 is  
970 presumed to be an educational use of such property and is exempt  
971 from ad valorem taxation to the extent of such use. Property  
972 used exclusively for educational purposes shall be deemed owned  
973 by an educational institution if the entity owning 100 percent  
974 of the educational institution is owned by the identical persons  
975 who own the property, or if the entity owning 100 percent of the

976 educational institution and the entity owning the property are  
977 owned by the identical natural persons. Land, buildings, and  
978 other improvements to real property used exclusively for  
979 educational purposes shall be deemed owned by an educational  
980 institution if the entity owning 100 percent of the land is a  
981 nonprofit entity and the land is used, under a ground lease or  
982 other contractual arrangement, by an educational institution  
983 that owns the buildings and other improvements to the real  
984 property, is a nonprofit entity under s. 501(c)(3) of the  
985 Internal Revenue Code, and provides education limited to  
986 students in prekindergarten through grade 8. Land, buildings,  
987 and other improvements to real property used exclusively for  
988 educational purposes shall be deemed owned by an educational  
989 institution if the educational institution that currently uses  
990 the land, buildings, and other improvements for educational  
991 purposes received the exemption under this section on the same  
992 property in any 10 prior years, and, under a lease, the  
993 educational institution is responsible for any taxes owed and  
994 for ongoing maintenance and operational expenses for the land,  
995 buildings, and other improvements. For such leasehold  
996 properties, the educational institution shall receive the full  
997 benefit of the exemption. The owner of the property shall  
998 disclose to the educational institution the full amount of the  
999 benefit derived from the exemption and the method for ensuring  
1000 that the educational institution receives the benefit. If legal



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

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

200.065 Method of fixing millage.—

(2) No millage shall be levied until a resolution or

ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

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

1076 newspaper of general circulation in the county as provided in  
1077 subsection (3), its intent to finally adopt a millage rate and  
1078 budget. A public hearing to finalize the budget and adopt a  
1079 millage rate shall be held not less than 2 days nor more than 5  
1080 days after the day that the advertisement is first published. In  
1081 the event of a need to postpone or recess the final meeting due  
1082 to a declared state of emergency, the taxing authority may  
1083 postpone or recess the hearing for up to 7 days and shall post a  
1084 prominent notice at the place of the original hearing showing  
1085 the date, time, and place where the hearing will be reconvened.  
1086 The posted notice shall measure not less than 8.5 by 11 inches.  
1087 The taxing authority shall make every reasonable effort to  
1088 provide reasonable notification of the continued hearing to the  
1089 taxpayers. The information must also be posted on the taxing  
1090 authority's website. During the hearing, the governing body of  
1091 the taxing authority shall amend the adopted tentative budget as  
1092 it sees fit, adopt a final budget, and adopt a resolution or  
1093 ordinance stating the millage rate to be levied. The resolution  
1094 or ordinance shall state the percent, if any, by which the  
1095 millage rate to be levied exceeds the rolled-back rate computed  
1096 pursuant to subsection (1), which shall be characterized as the  
1097 percentage increase in property taxes adopted by the governing  
1098 body. The adoption of the budget and the millage-levy resolution  
1099 or ordinance shall be by separate votes. For each taxing  
1100 authority levying millage, the name of the taxing authority, the

1101 rolled-back rate, the percentage increase, and the millage rate  
1102 to be levied shall be publicly announced before ~~prior to~~ the  
1103 adoption of the millage-levy resolution or ordinance. In no  
1104 event may the millage rate adopted pursuant to this paragraph  
1105 exceed the millage rate tentatively adopted pursuant to  
1106 paragraph (c). If the rate tentatively adopted pursuant to  
1107 paragraph (c) exceeds the proposed rate provided to the property  
1108 appraiser pursuant to paragraph (b), or as subsequently adjusted  
1109 pursuant to subsection (11), each taxpayer within the  
1110 jurisdiction of the taxing authority shall be sent notice by  
1111 first-class mail of his or her taxes under the tentatively  
1112 adopted millage rate and his or her taxes under the previously  
1113 proposed rate. The notice must be prepared by the property  
1114 appraiser, at the expense of the taxing authority, and must  
1115 generally conform to the requirements of s. 200.069. If such  
1116 additional notice is necessary, its mailing must precede the  
1117 hearing held pursuant to this paragraph by not less than 10 days  
1118 and not more than 15 days.

1119       (e)1. In the hearings required pursuant to paragraphs (c)  
1120 and (d), the first substantive issue discussed shall be the  
1121 percentage increase in millage over the rolled-back rate  
1122 necessary to fund the budget, if any, and the specific purposes  
1123 for which ad valorem tax revenues are being increased. During  
1124 such discussion, the governing body shall hear comments  
1125 regarding the proposed increase and explain the reasons for the

1126 proposed increase over the rolled-back rate. The general public  
1127 shall be allowed to speak and to ask questions before ~~prior to~~  
1128 adoption of any measures by the governing body. The governing  
1129 body shall adopt its tentative or final millage rate before  
1130 ~~prior to~~ adopting its tentative or final budget.

1131 2. These hearings shall be held after 5 p.m. if scheduled  
1132 on a day other than Saturday. No hearing shall be held on a  
1133 Sunday. The county commission shall not schedule its hearings on  
1134 days scheduled for hearings by the school board. The hearing  
1135 dates scheduled by the county commission and school board shall  
1136 not be utilized by any other taxing authority within the county  
1137 for its public hearings. However, in counties for which a state  
1138 of emergency was declared by executive order or proclamation of  
1139 the Governor pursuant to chapter 252 and the rescheduling of  
1140 hearings on the same day is unavoidable, the county commission  
1141 and school board must conduct their hearings at different times,  
1142 and other taxing authorities must schedule their hearings so as  
1143 not to conflict with the times of the county commission and  
1144 school board hearings. A multicounty taxing authority shall make  
1145 every reasonable effort to avoid scheduling hearings on days  
1146 utilized by the counties or school districts within its  
1147 jurisdiction. Tax levies and budgets for dependent special  
1148 taxing districts shall be adopted at the hearings for the taxing  
1149 authority to which such districts are dependent, following such  
1150 discussion and adoption of levies and budgets for the superior

1151 taxing authority. A taxing authority may adopt the tax levies  
1152 for all of its dependent special taxing districts, and may adopt  
1153 the budgets for all of its dependent special taxing districts,  
1154 by a single unanimous vote. However, if a member of the general  
1155 public requests that the tax levy or budget of a dependent  
1156 special taxing district be separately discussed and separately  
1157 adopted, the taxing authority shall discuss and adopt that tax  
1158 levy or budget separately. If, due to circumstances beyond the  
1159 control of the taxing authority, including a state of emergency  
1160 declared by executive order or proclamation of the Governor  
1161 pursuant to chapter 252, the hearing provided for in paragraph  
1162 (c) or paragraph (d) is recessed or postponed, the taxing  
1163 authority shall publish a notice in a newspaper of general paid  
1164 circulation in the county. The notice shall state the time and  
1165 place for the continuation of the hearing and shall be published  
1166 at least 2 days but not more than 5 days before ~~prior to~~ the  
1167 date the hearing will be continued. In the event of postponement  
1168 or recess due to a declared state of emergency, all subsequent  
1169 dates in this section shall be extended by the number of days of  
1170 the postponement or recess. Notice of the postponement or recess  
1171 must be in writing by the affected taxing authority to the tax  
1172 collector, the property appraiser, and the Department of Revenue  
1173 within 3 calendar days after the postponement or recess. In the  
1174 event of such extension, the affected taxing authority must work  
1175 with the county tax collector and property appraiser to ensure

1176 timely assessment and collection of taxes.

1177 (f)1. Notwithstanding any provisions of paragraph (c) to  
1178 the contrary, each school district shall advertise its intent to  
1179 adopt a tentative budget in a newspaper of general circulation  
1180 pursuant to subsection (3) within 29 days after ~~of~~ certification  
1181 of value pursuant to subsection (1). Not less than 2 days or  
1182 more than 5 days thereafter, the district shall hold a public  
1183 hearing on the tentative budget pursuant to the applicable  
1184 provisions of paragraph (c). In the event of postponement or  
1185 recess due to a declared state of emergency, the school district  
1186 may postpone or recess the hearing for up to 7 days and shall  
1187 post a prominent notice at the place of the original hearing  
1188 showing the date, time, and place where the hearing will be  
1189 reconvened. The posted notice shall measure not less than 8.5 by  
1190 11 inches. The school district shall make every reasonable  
1191 effort to provide reasonable notification of the continued  
1192 hearing to the taxpayers. The information must also be posted on  
1193 the school district's website.

1194 2. Notwithstanding any provisions of paragraph (b) to the  
1195 contrary, each school district shall advise the property  
1196 appraiser of its recomputed proposed millage rate within 35 days  
1197 after ~~of~~ certification of value pursuant to subsection (1). The  
1198 recomputed proposed millage rate of the school district shall be  
1199 considered its proposed millage rate for the purposes of  
1200 paragraph (b).



1201           3. Notwithstanding any provisions of paragraph (d) to the  
1202 contrary, each school district shall hold a public hearing to  
1203 finalize the budget and adopt a millage rate within 80 days  
1204 after ~~of~~ certification of value pursuant to subsection (1), but  
1205 not earlier than 65 days after certification. The hearing shall  
1206 be held in accordance with the applicable provisions of  
1207 paragraph (d), except that a newspaper advertisement need not  
1208 precede the hearing.

1209           Section 16. Section 200.069, Florida Statutes, is amended  
1210 to read:

1211           200.069 Notice of proposed property taxes and non-ad  
1212 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
1213 appraiser, in the name of the taxing authorities and local  
1214 governing boards levying non-ad valorem assessments within his  
1215 or her jurisdiction and at the expense of the county, shall  
1216 prepare and deliver by first-class mail to each taxpayer to be  
1217 listed on the current year's assessment roll a notice of  
1218 proposed property taxes, which notice shall contain the elements  
1219 and use the format provided in the following form.

1220 Notwithstanding the provisions of s. 195.022, no county officer  
1221 shall use a form other than that provided herein. The Department  
1222 of Revenue may adjust the spacing and placement on the form of  
1223 the elements listed in this section as it considers necessary  
1224 based on changes in conditions necessitated by various taxing  
1225 authorities. If the elements are in the order listed, the

1226 placement of the listed columns may be varied at the discretion  
1227 and expense of the property appraiser, and the property  
1228 appraiser may use printing technology and devices to complete  
1229 the form, the spacing, and the placement of the information in  
1230 the columns. In addition, the property appraiser may only  
1231 include in the mailing of the notice of ad valorem taxes and  
1232 non-ad valorem assessments additional statements explaining any  
1233 item on the notice and any other information relevant to  
1234 property owners. A county officer may use a form other than that  
1235 provided by the department for purposes of this part, but only  
1236 if his or her office pays the related expenses and he or she  
1237 obtains prior written permission from the executive director of  
1238 the department; however, a county officer may not use a form the  
1239 substantive content of which is at variance with the form  
1240 prescribed by the department. The county officer may continue to  
1241 use such an approved form until the law that specifies the form  
1242 is amended or repealed or until the officer receives written  
1243 disapproval from the executive director.

1244 (1) The first page of the notice shall read:

1245 NOTICE OF PROPOSED PROPERTY TAXES

1246 DO NOT PAY—THIS IS NOT A BILL

1247 The taxing authorities which levy property taxes against  
1248 your property will soon hold PUBLIC HEARINGS to adopt budgets  
1249 and tax rates for the next year.

1250 The purpose of these PUBLIC HEARINGS is to receive opinions

1251 from the general public and to answer questions on the proposed  
1252 tax change and budget PRIOR TO TAKING FINAL ACTION.

1253 Each taxing authority may AMEND OR ALTER its proposals at  
1254 the hearing.

1255 (2)(a) The notice shall include a brief legal description  
1256 of the property, the name and mailing address of the owner of  
1257 record, and the tax information applicable to the specific  
1258 parcel in question. The information shall be in columnar form.  
1259 There shall be seven column headings which shall read: "Taxing  
1260 Authority," "Your Property Taxes Last Year," "Last Year's  
1261 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
1262 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
1263 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
1264 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
1265 and Budget Will Be Held:."

1266 (b) As used in this section, the term "last year's  
1267 adjusted tax rate" means the rolled-back rate calculated  
1268 pursuant to s. 200.065(1).

1269 (3) There shall be under each column heading an entry for  
1270 the county; the school district levy required pursuant to s.  
1271 1011.60(6); other operating school levies; the municipality or  
1272 municipal service taxing unit or units in which the parcel lies,  
1273 if any; the water management district levying pursuant to s.  
1274 373.503; the independent special districts in which the parcel  
1275 lies, if any; and for all voted levies for debt service

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

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

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

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

(e) In the fifth column, the tax rate that each taxing authority must levy against the parcel to fund the proposed

1301 budget or, in the case of voted levies for debt service, the tax  
1302 rate previously authorized by referendum.

1303 (f) In the sixth column, the gross amount of ad valorem  
1304 taxes that must be levied in the current year if the proposed  
1305 budget is adopted.

1306 (g) In the seventh column, the date, the time, and a brief  
1307 description of the location of the public hearing required  
1308 pursuant to s. 200.065(2)(c).

1309 (5) Following the entries for each taxing authority, a  
1310 final entry shall show: in the first column, the words "Total  
1311 Property Taxes:" and in the second, fourth, and sixth columns,  
1312 the sum of the entries for each of the individual taxing  
1313 authorities. The second, fourth, and sixth columns shall,  
1314 immediately below said entries, be labeled Column 1, Column 2,  
1315 and Column 3, respectively. Below these labels shall appear, in  
1316 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1317 (6)(a) The second page of the notice shall state the  
1318 parcel's market value and for each taxing authority that levies  
1319 an ad valorem tax against the parcel:

1320 1. The assessed value, value of exemptions, and taxable  
1321 value for the previous year and the current year.

1322 2. Each assessment reduction and exemption applicable to  
1323 the property, including the value of the assessment reduction or  
1324 exemption and tax levies to which they apply.

1325 (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)....

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

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

EXPLANATION

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

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

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

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

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assessment.

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

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

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

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

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

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

NOTICE OF PROPOSED PROPERTY TAXES

1376 AND PROPOSED OR ADOPTED

1377 NON-AD VALOREM ASSESSMENTS

1378 DO NOT PAY—THIS IS NOT A BILL

1379 There must be a clear partition between the notice of proposed  
1380 property taxes and the notice of proposed or adopted non-ad  
1381 valorem assessments. The partition must be a bold, horizontal  
1382 line approximately 1/8-inch thick. By rule, the department shall  
1383 provide a format for the form of the notice of proposed or  
1384 adopted non-ad valorem assessments which meets the following  
1385 minimum requirements:

1386 1. There must be subheading for columns listing the  
1387 levying local governing board, with corresponding assessment  
1388 rates expressed in dollars and cents per unit of assessment, and  
1389 the associated assessment amount.

1390 2. The purpose of each assessment must also be listed in  
1391 the column listing the levying local governing board if the  
1392 purpose is not clearly indicated by the name of the board.

1393 3. Each non-ad valorem assessment for each levying local  
1394 governing board must be listed separately.

1395 4. If a county has too many municipal service benefit  
1396 units or assessments to be listed separately, it shall combine  
1397 them by function.

1398 5. A brief statement outlining the responsibility of the  
1399 tax collector and each levying local governing board as to any  
1400 non-ad valorem assessment must be provided on the form,



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1401 accompanied by directions as to which office to contact for  
1402 particular questions or problems.

1403 (b) If the notice includes all adopted non-ad valorem  
1404 assessments, the provisions contained in subsection (9) shall  
1405 not be placed on the notice.

1406 Section 17. Effective January 1, 2021, paragraphs (a) and  
1407 (b) of subsection (1) of section 202.12, Florida Statutes, are  
1408 amended to read:

1409 202.12 Sales of communications services.—The Legislature  
1410 finds that every person who engages in the business of selling  
1411 communications services at retail in this state is exercising a  
1412 taxable privilege. It is the intent of the Legislature that the  
1413 tax imposed by chapter 203 be administered as provided in this  
1414 chapter.

1415 (1) For the exercise of such privilege, a tax is levied on  
1416 each taxable transaction and is due and payable as follows:

1417 (a) Except as otherwise provided in this subsection, at  
1418 the rate of 4.42 ~~4.92~~ percent applied to the sales price of the  
1419 communications service that:

- 1420 1. Originates and terminates in this state, or  
1421 2. Originates or terminates in this state and is charged  
1422 to a service address in this state,

1423  
1424 when sold at retail, computed on each taxable sale for the  
1425 purpose of remitting the tax due. The gross receipts tax imposed

1426 by chapter 203 shall be collected on the same taxable  
1427 transactions and remitted with the tax imposed by this  
1428 paragraph. If no tax is imposed by this paragraph due to the  
1429 exemption provided under s. 202.125(1), the tax imposed by  
1430 chapter 203 shall nevertheless be collected and remitted in the  
1431 manner and at the time prescribed for tax collections and  
1432 remittances under this chapter.

1433 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail  
1434 sales price of any direct-to-home satellite service received in  
1435 this state. The proceeds of the tax imposed under this paragraph  
1436 shall be accounted for and distributed in accordance with s.  
1437 202.18(2). The gross receipts tax imposed by chapter 203 shall  
1438 be collected on the same taxable transactions and remitted with  
1439 the tax imposed by this paragraph.

1440 Section 18. Effective January 1, 2021, section 202.12001,  
1441 Florida Statutes, is amended to read:

1442 202.12001 Combined rate for tax collected pursuant to ss.  
1443 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
1444 2010-149, Laws of Florida, the dealer of communication services  
1445 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
1446 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
1447 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
1448 properly reflects the tax collected with respect to the two  
1449 provisions as required in the return to the department.

1450 Section 19. Effective January 1, 2021, section 203.001,

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Florida Statutes, is amended to read:

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

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

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

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

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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 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 21. 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 22. 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,

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1501 school board, or special district, shall file with the  
1502 department a bond or bonds in the penal sum of not more than  
1503 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3  
1504 times the average monthly diesel fuels tax and local option tax  
1505 on diesel fuels paid or due during the preceding 12 calendar  
1506 months, with a surety approved by the department. The licensee  
1507 shall be the principal obligor and the state shall be the  
1508 obligee, conditioned upon the faithful compliance with the  
1509 provisions of this chapter, including the local option tax laws.  
1510 If the sum of 3 times a licensee's average monthly tax is less  
1511 than \$50, no bond shall be required.

1512 Section 23. Section 206.9826, Florida Statutes, is amended  
1513 to read:

1514 206.9826 Refund for certain air carriers.—An air carrier  
1515 conducting scheduled operations or all-cargo operations that are  
1516 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14  
1517 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~  
1518 cents per gallon of the taxes imposed by this part on aviation  
1519 fuel purchased by such air carrier. The refund provided under  
1520 this section plus the refund provided under s. 206.9855 may not  
1521 exceed 4.27 cents per gallon of aviation fuel purchased by an  
1522 air carrier.

1523 Section 24. Paragraph (b) of subsection (4) of section  
1524 212.0305, Florida Statutes, is amended to read:

1525 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.

1551        b. Revenues not needed for projects, contracts, or debt  
1552 obligations pursuant to sub-subparagraph a. shall be distributed  
1553 and used as follows:

1554        (I) One-half of the proceeds shall be distributed monthly  
1555 to the governing boards of municipalities within the county.  
1556 Distributions to each municipality shall be in proportion to the  
1557 amount collected in the prior month within each municipality as  
1558 a share of the total collected in the prior month in all  
1559 municipalities in the county. These distributions may be used by  
1560 the receiving jurisdiction to:

1561        (A) Acquire, construct, extend, enlarge, remodel, repair,  
1562 improve, operate, or maintain one or more of the following: a  
1563 convention center, an exhibition hall, a coliseum, an  
1564 auditorium, or a related building or parking facility in the  
1565 jurisdiction; or

1566        (B) Promote and advertise tourism and to fund convention  
1567 bureaus, tourist bureaus, tourist information centers, and news  
1568 bureaus. Municipalities receiving revenue under this sub-sub-  
1569 paragraph may enter into an interlocal agreement to use such  
1570 revenue to receive services provided by the entity receiving  
1571 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

1572        (II) One-half of the proceeds shall be distributed monthly  
1573 to the governing body of the county to:

1574        (A) Acquire, construct, extend, enlarge, remodel, repair,  
1575 improve, plan for, operate, manage, or maintain one or more of

1576 the following: a convention center, an exhibition hall, a  
1577 coliseum, an auditorium, or a related building or parking  
1578 facility in the county; or

1579 (B) Be allocated by the county to a countywide convention  
1580 and visitors bureau which, by interlocal agreement and contract  
1581 with the county, has the primary responsibility for promoting  
1582 the county and its constituent cities as a destination site for  
1583 conventions, trade shows, and pleasure travel, to be used for  
1584 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement  
1585 to the Florida Statutes 1991. If the county is not or is no  
1586 longer a party to such an interlocal agreement and contract with  
1587 a countywide convention and visitors bureau, the county shall  
1588 allocate the proceeds of such tax for the purposes described in  
1589 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida  
1590 Statutes 1991.

1591 ~~a. Two-thirds of the proceeds shall be used to extend,~~  
1592 ~~enlarge, and improve the largest existing publicly owned~~  
1593 ~~convention center in the county.~~

1594 ~~b. One-third of the proceeds shall be used to construct a~~  
1595 ~~new multipurpose convention/coliseum/exhibition center/stadium~~  
1596 ~~or the maximum components thereof as funds permit in the most~~  
1597 ~~populous municipality in the county.~~

1598 ~~e. After the completion of any project under sub-~~  
1599 ~~paragraph a., the tax revenues and interest accrued under~~  
1600 ~~sub-paragraph a. may be used to acquire, construct, extend,~~



1601 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~  
1602 ~~maintain one or more convention centers, stadiums, exhibition~~  
1603 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~  
1604 ~~be used to acquire and construct an intercity light rail~~  
1605 ~~transportation system as described in the Light Rail Transit~~  
1606 ~~System Status Report to the Legislature dated April 1988, which~~  
1607 ~~shall provide a means to transport persons to and from the~~  
1608 ~~largest existing publicly owned convention center in the county~~  
1609 ~~and the hotels north of the convention center and to and from~~  
1610 ~~the downtown area of the most populous municipality in the~~  
1611 ~~county as determined by the county.~~

1612 ~~d. After completion of any project under sub-subparagraph~~  
1613 ~~b., the tax revenues and interest accrued under sub-subparagraph~~  
1614 ~~b. may be used, as determined by the county, to operate an~~  
1615 ~~authority created pursuant to subparagraph 4. or to acquire,~~  
1616 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~  
1617 ~~or maintain one or more convention centers, stadiums, exhibition~~  
1618 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~  
1619 ~~buildings and parking facilities in the most populous~~  
1620 ~~municipality in the county.~~

1621 ~~e. For the purposes of completion of any project pursuant~~  
1622 ~~to this paragraph, tax revenues and interest accrued may be~~  
1623 ~~used:~~

1624 ~~(I) As collateral, pledged, or hypothecated for projects~~  
1625 ~~authorized by this paragraph, including bonds issued in~~

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~~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 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~~

1651 ~~any other related source of revenue.~~

1652 ~~(II) Appoint and dismiss the authority's executive~~  
1653 ~~director, general counsel, and any other consultants retained by~~  
1654 ~~the authority. The governing body shall have the right to~~  
1655 ~~approve or disapprove the initial appointment of the authority's~~  
1656 ~~executive director and general counsel.~~

1657 ~~b. The members of each such authority shall serve for a~~  
1658 ~~term of not less than 1 year and shall be appointed by the~~  
1659 ~~governing body of such municipality. The annual budget of such~~  
1660 ~~authority shall be subject to approval of the governing body of~~  
1661 ~~the municipality. If the governing body does not approve the~~  
1662 ~~budget, the authority shall use as the authority's budget the~~  
1663 ~~previous fiscal year budget.~~

1664 ~~e. The authority, by resolution to be adopted from time to~~  
1665 ~~time, may invest and reinvest the proceeds from the convention~~  
1666 ~~development tax and any other revenues generated by the~~  
1667 ~~authority in the same manner that the municipality in which the~~  
1668 ~~authority is located may invest surplus funds.~~

1669 4.5. The charter county convention development levy shall  
1670 be in addition to any other levy imposed pursuant to this  
1671 section.

1672 5.6. A certified copy of the ordinance imposing the levy  
1673 shall be furnished by the county to the department within 10  
1674 days after approval of such ordinance. The effective date of  
1675 imposition of the levy shall be the first day of any month at

1676 | least 60 days after enactment of the ordinance.

1677 |       ~~6.7.~~ Revenues collected pursuant to this paragraph shall  
1678 | be deposited in a convention development trust fund, which shall  
1679 | be established by the county as a condition precedent to receipt  
1680 | of such funds.

1681 |       Section 25. Paragraph (a) of subsection (1) and paragraph  
1682 | (a) of subsection (3) of section 212.0306, Florida Statutes, are  
1683 | amended to read:

1684 |       212.0306 Local option food and beverage tax; procedure for  
1685 | levying; authorized uses; administration.—

1686 |       (1) Any county, as defined in s. 125.011(1), may impose  
1687 | the following additional taxes, by ordinance adopted by a  
1688 | majority vote of the governing body:

1689 |       (a) At the rate of 2 percent on the sale of food,  
1690 | beverages, or alcoholic beverages in hotels and motels only.  
1691 | Beginning July 1, 2020, this tax shall be known as the "Local  
1692 | Option Coastal Recovery and Resiliency Tax."

1693 |       (3)(a) The proceeds of the tax authorized by paragraph  
1694 | (1)(a) shall be allocated by the county to a countywide  
1695 | convention and visitors bureau which, by interlocal agreement  
1696 | and contract with the county in effect on the effective date of  
1697 | this act, has been given the primary responsibility for  
1698 | promoting the county and its constituent cities as a destination  
1699 | site for conventions, trade shows, and pleasure travel, to be  
1700 | 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:

a. Flood mitigation.

b. Seagrass or seaweed removal.

c. Algae control, cleanup, or prevention measures.

d. Biscayne Bay and waterway network restoration measures.

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

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

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

2. Erosion control.

3. Mangrove protection.

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1726        4. Removal of invasive plant and animal species.

1727        5. Beach renourishment.

1728        6. Purchase of land for conservation purposes.

1729        7. Coral reef protection ~~If the county is not or is no~~  
1730 ~~longer a party to such an interlocal agreement and contract with~~  
1731 ~~a countywide convention and visitors bureau, the county shall~~  
1732 ~~allocate the proceeds of such tax for the purposes described in~~  
1733 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~  
1734 ~~Statutes 1991.~~

1735        Section 26. Effective January 1, 2021, paragraphs (c) and  
1736 (d) of subsection (1) of section 212.031, Florida Statutes, are  
1737 amended to read:

1738        212.031 Tax on rental or license fee for use of real  
1739 property.—

1740        (1)

1741        (c) For the exercise of such privilege, a tax is levied at  
1742 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license  
1743 fee charged for such real property by the person charging or  
1744 collecting the rental or license fee. The total rent or license  
1745 fee charged for such real property shall include payments for  
1746 the granting of a privilege to use or occupy real property for  
1747 any purpose and shall include base rent, percentage rents, or  
1748 similar charges. Such charges shall be included in the total  
1749 rent or license fee subject to tax under this section whether or  
1750 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 27. Paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

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

1776 (1) For the exercise of such privilege, a tax is levied on  
1777 each taxable transaction or incident, which tax is due and  
1778 payable as follows:

1779 (a)1.a. At the rate of 6 percent of the sales price of  
1780 each item or article of tangible personal property when sold at  
1781 retail in this state, computed on each taxable sale for the  
1782 purpose of remitting the amount of tax due the state, and  
1783 including each and every retail sale.

1784 b. Each occasional or isolated sale of an aircraft, boat,  
1785 mobile home, or motor vehicle of a class or type which is  
1786 required to be registered, licensed, titled, or documented in  
1787 this state or by the United States Government shall be subject  
1788 to tax at the rate provided in this paragraph. The department  
1789 shall by rule adopt any nationally recognized publication for  
1790 valuation of used motor vehicles as the reference price list for  
1791 any used motor vehicle which is required to be licensed pursuant  
1792 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1793 party to an occasional or isolated sale of such a vehicle  
1794 reports to the tax collector a sales price which is less than 80  
1795 percent of the average loan price for the specified model and  
1796 year of such vehicle as listed in the most recent reference  
1797 price list, the tax levied under this paragraph shall be  
1798 computed by the department on such average loan price unless the  
1799 parties to the sale have provided to the tax collector an  
1800 affidavit signed by each party, or other substantial proof,



1801 stating the actual sales price. Any party to such sale who  
1802 reports a sales price less than the actual sales price is guilty  
1803 of a misdemeanor of the first degree, punishable as provided in  
1804 s. 775.082 or s. 775.083. The department shall collect or  
1805 attempt to collect from such party any delinquent sales taxes.  
1806 In addition, such party shall pay any tax due and any penalty  
1807 and interest assessed plus a penalty equal to twice the amount  
1808 of the additional tax owed. Notwithstanding any other provision  
1809 of law, the Department of Revenue may waive or compromise any  
1810 penalty imposed pursuant to this subparagraph.

1811 2. This paragraph does not apply to the sale of a boat or  
1812 aircraft by or through a registered dealer under this chapter to  
1813 a purchaser who, at the time of taking delivery, is a  
1814 nonresident of this state, does not make his or her permanent  
1815 place of abode in this state, and is not engaged in carrying on  
1816 in this state any employment, trade, business, or profession in  
1817 which the boat or aircraft will be used in this state, or is a  
1818 corporation none of the officers or directors of which is a  
1819 resident of, or makes his or her permanent place of abode in,  
1820 this state, or is a noncorporate entity that has no individual  
1821 vested with authority to participate in the management,  
1822 direction, or control of the entity's affairs who is a resident  
1823 of, or makes his or her permanent abode in, this state. For  
1824 purposes of this exemption, either a registered dealer acting on  
1825 his or her own behalf as seller, a registered dealer acting as

broker on behalf of a seller, or a registered dealer acting as broker on behalf of the purchaser may be deemed to be the selling dealer. This exemption shall not be allowed unless:

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

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

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

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

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

b. The purchaser, within 90 ~~30~~ days from the date of

1851 departure, provides the department with written proof that the  
1852 purchaser licensed, registered, titled, or documented the boat  
1853 or aircraft outside the state. If such written proof is  
1854 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
1855 that the purchaser applied for such license, title,  
1856 registration, or documentation. The purchaser shall forward to  
1857 the department proof of title, license, registration, or  
1858 documentation upon receipt;

1859 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
1860 boat or aircraft from Florida, furnishes the department with  
1861 proof of removal in the form of receipts for fuel, dockage,  
1862 slippage, tie-down, or hangaring from outside of Florida. The  
1863 information so provided must clearly and specifically identify  
1864 the boat or aircraft;

1865 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
1866 of sale, provides to the department a copy of the sales invoice,  
1867 closing statement, bills of sale, and the original affidavit  
1868 signed by the purchaser attesting that he or she has read the  
1869 provisions of this section;

1870 e. The seller makes a copy of the affidavit a part of his  
1871 or her record for as long as required by s. 213.35; and

1872 f. Unless the nonresident purchaser of a boat of 5 net  
1873 tons of admeasurement or larger intends to remove the boat from  
1874 this state within 10 days after the date of purchase or when the  
1875 boat is repaired or altered, within 20 days after completion of

1876 the repairs or alterations, the nonresident purchaser applies to  
1877 the selling dealer for a decal which authorizes 90 days after  
1878 the date of purchase for removal of the boat. The nonresident  
1879 purchaser of a qualifying boat may apply to the selling dealer  
1880 within 60 days after the date of purchase for an extension decal  
1881 that authorizes the boat to remain in this state for an  
1882 additional 90 days, but not more than a total of 180 days,  
1883 before the nonresident purchaser is required to pay the tax  
1884 imposed by this chapter. The department is authorized to issue  
1885 decals in advance to dealers. The number of decals issued in  
1886 advance to a dealer shall be consistent with the volume of the  
1887 dealer's past sales of boats which qualify under this sub-  
1888 subparagraph. The selling dealer or his or her agent shall mark  
1889 and affix the decals to qualifying boats in the manner  
1890 prescribed by the department, before delivery of the boat.

1891       (I) The department is hereby authorized to charge dealers  
1892 a fee sufficient to recover the costs of decals issued, except  
1893 the extension decal shall cost \$425.

1894       (II) The proceeds from the sale of decals will be  
1895 deposited into the administrative trust fund.

1896       (III) Decals shall display information to identify the  
1897 boat as a qualifying boat under this sub-subparagraph,  
1898 including, but not limited to, the decal's date of expiration.

1899       (IV) The department is authorized to require dealers who  
1900 purchase decals to file reports with the department and may

1901 prescribe all necessary records by rule. All such records are  
1902 subject to inspection by the department.

1903 (V) Any dealer or his or her agent who issues a decal  
1904 falsely, fails to affix a decal, mismarks the expiration date of  
1905 a decal, or fails to properly account for decals will be  
1906 considered prima facie to have committed a fraudulent act to  
1907 evade the tax and will be liable for payment of the tax plus a  
1908 mandatory penalty of 200 percent of the tax, and shall be liable  
1909 for fine and punishment as provided by law for a conviction of a  
1910 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1911 775.083.

1912 (VI) Any nonresident purchaser of a boat who removes a  
1913 decal before permanently removing the boat from the state, or  
1914 defaces, changes, modifies, or alters a decal in a manner  
1915 affecting its expiration date before its expiration, or who  
1916 causes or allows the same to be done by another, will be  
1917 considered prima facie to have committed a fraudulent act to  
1918 evade the tax and will be liable for payment of the tax plus a  
1919 mandatory penalty of 200 percent of the tax, and shall be liable  
1920 for fine and punishment as provided by law for a conviction of a  
1921 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1922 775.083.

1923 (VII) The department is authorized to adopt rules  
1924 necessary to administer and enforce this subparagraph and to  
1925 publish the necessary forms and instructions.

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(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 boat or aircraft and, in addition thereto, payment of a penalty to the Department of Revenue equal to the tax payable. This penalty shall be in lieu of the penalty imposed by s. 212.12(2). The maximum 180-day period following the sale of a qualifying boat tax-exempt to a nonresident may not be tolled for any reason.

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

212.055 Discretionary sales surtaxes; legislative intent;

1951 authorization and use of proceeds.—It is the legislative intent  
1952 that any authorization for imposition of a discretionary sales  
1953 surtax shall be published in the Florida Statutes as a  
1954 subsection of this section, irrespective of the duration of the  
1955 levy. Each enactment shall specify the types of counties  
1956 authorized to levy; the rate or rates which may be imposed; the  
1957 maximum length of time the surtax may be imposed, if any; the  
1958 procedure which must be followed to secure voter approval, if  
1959 required; the purpose for which the proceeds may be expended;  
1960 and such other requirements as the Legislature may provide.  
1961 Taxable transactions and administrative procedures shall be as  
1962 provided in s. 212.054.

1963 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
1964 SURTAX.—

1965 (f) Any surtax levied under this subsection in each  
1966 county, as defined in s. 125.011(1), expires on December 31,  
1967 2049. Any new levy of the surtax authorized by such a county  
1968 under this subsection on or after January 1, 2050, must be  
1969 approved by a majority vote of the electorate at a general  
1970 election held within 2 years before the effective date of the  
1971 new levy.

1972 (g) Any discretionary sales surtax levied under this  
1973 subsection pursuant to a referendum held on or after July 1,  
1974 2020, may not be levied for more than 20 years.

1975 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

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

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

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

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

(c) The resolution providing for the imposition of the surtax must ~~shall~~ set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs



1999 associated with the construction, reconstruction, or improvement  
2000 of school facilities and campuses which have a useful life  
2001 expectancy of 5 or more years, and any land acquisition, land  
2002 improvement, design, and engineering costs related thereto.

2003 Additionally, the plan shall include the costs of retrofitting  
2004 and providing for technology implementation, including hardware  
2005 and software, for the various sites within the school district.

2006 Surtax revenues may be used to service ~~for the purpose of~~  
2007 ~~servicing~~ bond indebtedness to finance projects authorized by  
2008 this subsection, and any interest accrued thereto may be held in  
2009 trust to finance such projects. Neither the proceeds of the  
2010 surtax nor any interest accrued thereto shall be used for  
2011 operational expenses. Surtax revenues shared with charter  
2012 schools shall be expended by the charter school in a manner  
2013 consistent with the allowable uses set forth in s. 1013.62(4).  
2014 All revenues and expenditures shall be accounted for in a  
2015 charter school's monthly or quarterly financial statement  
2016 pursuant to s. 1002.33(9).

2017 (d) Surtax revenues collected by the Department of Revenue  
2018 pursuant to this subsection shall be distributed to the school  
2019 board imposing the surtax in accordance with law.

2020 Section 29. The amendment made by this act to s.  
2021 212.055(6), Florida Statutes, which amends the allowable uses of  
2022 the school capital outlay surtax, applies to levies authorized  
2023 by vote of the electors on or after July 1, 2020.

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2024           Section 30. Effective January 1, 2021, section 212.134,  
2025 Florida Statutes, is created to read:

2026           212.134 Information returns relating to payment-card and  
2027 third-party network transactions.—

2028           (1) For each year in which a payment settlement entity, an  
2029 electronic payment facilitator, or other third party contracted  
2030 with the payment settlement entity to make payments to settle  
2031 reportable payment transactions on behalf of the payment  
2032 settlement entity must file a return pursuant to section 6050W  
2033 of the Internal Revenue Code, the entity, the facilitator, or  
2034 the third party must submit the information in the return to the  
2035 department by the 15th day after filing the federal return. The  
2036 format of the information returns required must be either a copy  
2037 of such information returns or a copy of such information  
2038 returns related to participating payees with an address in the  
2039 state. For purposes of this subsection, the term "payment  
2040 settlement entity" has the same meaning as provided in section  
2041 6050W of the Internal Revenue Code.

2042           (2) All reports submitted to the department under this  
2043 section must be in an electronic format.

2044           (3) Any payment settlement entity, facilitator, or third  
2045 party failing to file the information return required, filing an  
2046 incomplete information return, or not filing an information  
2047 return within the time prescribed is subject to a penalty of  
2048 \$1,000 for each failure, if the failure is for not more than 30

2049 days, with an additional \$1,000 for each month or fraction of a  
2050 month during which each failure continues. The total amount of  
2051 penalty imposed on a reporting entity may not exceed \$10,000  
2052 annually.

2053 (4) The executive director or his or her designee may  
2054 waive the penalty if he or she determines that the failure to  
2055 timely file an information return was due to reasonable cause  
2056 and not due to willful negligence, willful neglect, or fraud.

2057 Section 31. Section 212.181, Florida Statutes, is created  
2058 to read:

2059 212.181 Determination of business address situs,  
2060 distributions, and adjustments.—

2061 (1) For each certificate of registration issued pursuant  
2062 to s. 212.18(3)(b), the department shall assign the place of  
2063 business to a county based on the location address provided at  
2064 the time of registration or at the time the dealer notifies the  
2065 department of a change in a business location address.

2066 (2)(a) Each county that furnishes to the department  
2067 information needed to update the electronic database created and  
2068 maintained pursuant to s. 202.22(2)(a), including addresses of  
2069 new developments, changes in addresses, annexations,  
2070 incorporations, reorganizations, and any other changes in  
2071 jurisdictional boundaries within the county, must specify an  
2072 effective date, which must be the next ensuing January 1 or July  
2073 1, and must be furnished to the department at least 120 days

2074 before the effective date. A county that provides notification  
2075 to the department at least 120 days before the effective date  
2076 that it has reviewed the database and has no changes for the  
2077 ensuing January 1 or July 1 satisfies the requirement of this  
2078 paragraph.

2079 (b) A county that imposes a tourist development tax in a  
2080 subcounty special district pursuant to s. 125.0104(3)(b) must  
2081 identify the subcounty special district addresses to which the  
2082 tourist development tax applies as part of the address  
2083 information submission required under paragraph (a). This  
2084 paragraph does not apply to counties that self-administer the  
2085 tax pursuant to s. 125.0104(10).

2086 (c) The department shall update the electronic database  
2087 created and maintained under s. 202.022(2)(a) using the  
2088 information furnished by local taxing jurisdictions under  
2089 paragraph (a) and shall ensure each business location is  
2090 correctly assigned to the applicable county pursuant to  
2091 subsection (1). Each update must specify the effective date as  
2092 the next ensuing January 1 or July 1 and must be posted by the  
2093 department on a website not less than 90 days before the  
2094 effective date.

2095 (3)(a) For distributions made pursuant to ss. 125.0104,  
2096 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations  
2097 occurring solely due to the assignment of an address to an  
2098 incorrect county will be corrected prospectively only from the

2099 date the department is made aware of the misallocation, subject  
2100 to the following:

2101 1. If the county that should have received the  
2102 misallocated distributions followed with the notification and  
2103 timing provisions in subsection (2) for the affected periods,  
2104 such misallocations may be adjusted by prorating current and  
2105 future distributions for the period the misallocation occurred,  
2106 not to exceed 36 months from the date the department is made  
2107 aware of the misallocation;

2108 2. If the county that received the misallocated  
2109 distribution followed the notification and timing provisions in  
2110 subsection (2) for the affected periods and the county that  
2111 should have received the misallocation did not, the correction  
2112 shall apply only prospectively from the date the department is  
2113 made aware of the misallocation.

2114 (b) Nothing in this subsection prevents affected counties  
2115 from determining an alternative method of adjustment pursuant to  
2116 an interlocal agreement. Affected counties with an interlocal  
2117 agreement must provide a copy of the interlocal agreement  
2118 specifying an alternative method of adjustment to the department  
2119 within 90 days after the date of the department's notice of the  
2120 misallocation.

2121 (4) The department may adopt rules to administer this  
2122 section, including rules establishing procedures and forms.

2123 Section 32. 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 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.

2149           3. After the distribution under subparagraphs 1. and 2.,  
2150 0.0966 percent shall be transferred to the Local Government  
2151 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
2152 to s. 218.65.

2153           4. After the distributions under subparagraphs 1., 2., and  
2154 3., 2.0810 percent of the available proceeds shall be  
2155 transferred monthly to the Revenue Sharing Trust Fund for  
2156 Counties pursuant to s. 218.215.

2157           5. After the distributions under subparagraphs 1., 2., and  
2158 3., 1.3653 percent of the available proceeds shall be  
2159 transferred monthly to the Revenue Sharing Trust Fund for  
2160 Municipalities pursuant to s. 218.215. If the total revenue to  
2161 be distributed pursuant to this subparagraph is at least as  
2162 great as the amount due from the Revenue Sharing Trust Fund for  
2163 Municipalities and the former Municipal Financial Assistance  
2164 Trust Fund in state fiscal year 1999-2000, no municipality shall  
2165 receive less than the amount due from the Revenue Sharing Trust  
2166 Fund for Municipalities and the former Municipal Financial  
2167 Assistance Trust Fund in state fiscal year 1999-2000. If the  
2168 total proceeds to be distributed are less than the amount  
2169 received in combination from the Revenue Sharing Trust Fund for  
2170 Municipalities and the former Municipal Financial Assistance  
2171 Trust Fund in state fiscal year 1999-2000, each municipality  
2172 shall receive an amount proportionate to the amount it was due  
2173 in state fiscal year 1999-2000.

2174           6. Of the remaining proceeds:

2175           a. In each fiscal year, the sum of \$29,915,500 shall be  
2176 divided into as many equal parts as there are counties in the  
2177 state, and one part shall be distributed to each county. The  
2178 distribution among the several counties must begin each fiscal  
2179 year on or before January 5th and continue monthly for a total  
2180 of 4 months. If a local or special law required that any moneys  
2181 accruing to a county in fiscal year 1999-2000 under the then-  
2182 existing provisions of s. 550.135 be paid directly to the  
2183 district school board, special district, or a municipal  
2184 government, such payment must continue until the local or  
2185 special law is amended or repealed. The state covenants with  
2186 holders of bonds or other instruments of indebtedness issued by  
2187 local governments, special districts, or district school boards  
2188 before July 1, 2000, that it is not the intent of this  
2189 subparagraph to adversely affect the rights of those holders or  
2190 relieve local governments, special districts, or district school  
2191 boards of the duty to meet their obligations as a result of  
2192 previous pledges or assignments or trusts entered into which  
2193 obligated funds received from the distribution to county  
2194 governments under then-existing s. 550.135. This distribution  
2195 specifically is in lieu of funds distributed under s. 550.135  
2196 before July 1, 2000.

2197           b. The department shall distribute \$166,667 monthly to  
2198 each applicant certified as a facility for a new or retained



professional sports franchise pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each certified applicant as defined in s. 288.11621 for a facility for a spring training franchise. However, not more than \$416,670 may be distributed monthly in the aggregate to all certified applicants for facilities for spring training franchises. Distributions begin 60 days after such certification and continue for not more than 30 years, except as otherwise provided in s. 288.11621. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.1162(5) or s. 288.11621(3).

c. Beginning 30 days after notice by the Department of 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 than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

~~f. Beginning 45 days after notice by the Department of Economic Opportunity to the Department of Revenue that an applicant has been approved by the Legislature and certified by the Department of Economic Opportunity under s. 288.11625 or upon a date specified by the Department of Economic Opportunity as provided under s. 288.11625(6)(d), the department shall distribute each month an amount equal to one-twelfth of the annual distribution amount certified by the Department of~~

~~Economic Opportunity for the applicant. The department may not distribute more than \$7 million in the 2014-2015 fiscal year or more than \$13 million annually thereafter under this subparagraph.~~

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

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

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

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

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distributed funds have been pledged for debt service.

Section 34. 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 35. Section 213.0537, Florida Statutes, is created to read:

213.0537 Electronic notification with affirmative consent.—

(1) Notwithstanding any other provision of law, the

2299 department may send notices electronically, by postal mail, or  
2300 both. Electronic transmission may be used only with the  
2301 affirmative consent of the taxpayer or its representative.  
2302 Documents sent pursuant to this section comply with the same  
2303 timing and form requirements as documents sent by postal mail.  
2304 If a document sent electronically is returned as undeliverable,  
2305 the department must re-send the document by postal mail.  
2306 However, the original electronic transmission used with the  
2307 affirmative consent of the taxpayer or its representative is the  
2308 official mailing for purposes of this chapter.

2309 (2) A notice sent electronically will be considered to  
2310 have been received by the recipient if the transmission is  
2311 addressed to the address provided by the taxpayer or its  
2312 representative. A notice sent electronically will be considered  
2313 received even if no individual is aware of its receipt. In  
2314 addition, a notice sent electronically shall be considered  
2315 received if the department does not receive notification that  
2316 the document was undeliverable.

2317 (3) For the purposes of this section, the term:

2318 (a) "Affirmative consent" means that the taxpayer or its  
2319 representative expressly consented to receive notices  
2320 electronically either in response to a clear and conspicuous  
2321 request for the taxpayer's or its representative's consent, or  
2322 at the taxpayer's or its representative's own initiative.

2323 (b) "Notice" means all communications from the department

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2324 to the taxpayer or its representative, including, but not  
2325 limited to, billings, notices issued during the course of an  
2326 audit, proposed assessments, and final assessments authorized by  
2327 this chapter and any other actions constituting final agency  
2328 action within the meaning of chapter 120.

2329 Section 36. Paragraph (b) of subsection (1) of section  
2330 213.21, Florida Statutes, is amended to read:

2331 213.21 Informal conferences; compromises.—

2332 (1)

2333 (b) The statute of limitations upon the issuance of final  
2334 assessments and the period for filing a claim for refund as  
2335 required by s. 215.26(2) for any transactions occurring during  
2336 the audit period shall be tolled during the period in which the  
2337 taxpayer is engaged in a procedure under this section.

2338 Section 37. Effective upon this act becoming a law,  
2339 paragraph (a) of subsection (4) of section 220.1105, Florida  
2340 Statutes, is amended to read:

2341 220.1105 Tax imposed; automatic refunds and downward  
2342 adjustments to tax rates.—

2343 (4) For fiscal years 2018-2019 through 2020-2021, any  
2344 amount by which net collections for a fiscal year exceed  
2345 adjusted forecasted collections for that fiscal year shall only  
2346 be used to provide refunds to corporate income tax payers as  
2347 follows:

2348 (a) For purposes of this subsection, the term:

2349 1. "Eligible taxpayer" means:

2350 a. For fiscal year 2018-2019, a taxpayer whose taxable  
2351 year begins between April 1, 2017, and March 31, 2018, and whose  
2352 final tax liability for such taxable year is greater than zero;

2353 b. For fiscal year 2019-2020, a taxpayer whose taxable  
2354 year begins between April 1, 2018, and March 31, 2019, and whose  
2355 final tax liability for such taxable year is greater than zero;  
2356 or

2357 c. For fiscal year 2020-2021 a taxpayer whose taxable year  
2358 begins between April 1, 2019, and March 31, 2020, and whose  
2359 final tax liability for such taxable year is greater than zero.

2360 2. "Excess collections" for a fiscal year means the amount  
2361 by which net collections for a fiscal year exceeds adjusted  
2362 forecasted collections for that fiscal year.

2363 3. "Final tax liability" means the taxpayer's amount of  
2364 tax due under this chapter for a taxable year, reported on a  
2365 return filed with the department, plus the amount of any credit  
2366 taken on such return under s. 220.1875.

2367 4. "Total eligible tax liability" for a fiscal year means  
2368 the sum of final tax liabilities of all eligible taxpayers for a  
2369 fiscal year as such liabilities are shown on the latest return  
2370 filed with the department as of February 1 immediately following  
2371 that fiscal year.

2372 5. "Taxpayer refund share" for a fiscal year means an  
2373 eligible taxpayer's final tax liability as a percentage of the

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total eligible tax liability for that fiscal year.

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

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

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

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

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

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

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

220.197 1031 exchange tax credit.—

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

(2) A taxpayer is eligible for a \$2 million credit against



the tax imposed by this chapter for its 2018 taxable year if:

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

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

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

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

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

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

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2424        (3) This section operates retroactively to January 1,  
2425        2018.

2426        Section 41. Paragraph (e) of subsection (2) of section  
2427        288.0001, Florida Statutes, is amended to read:

2428        288.0001 Economic Development Programs Evaluation.—The  
2429        Office of Economic and Demographic Research and the Office of  
2430        Program Policy Analysis and Government Accountability (OPPAGA)  
2431        shall develop and present to the Governor, the President of the  
2432        Senate, the Speaker of the House of Representatives, and the  
2433        chairs of the legislative appropriations committees the Economic  
2434        Development Programs Evaluation.

2435        (2) The Office of Economic and Demographic Research and  
2436        OPPAGA shall provide a detailed analysis of economic development  
2437        programs as provided in the following schedule:

2438        ~~(e) Beginning January 1, 2018, and every 3 years~~  
2439        ~~thereafter, an analysis of the Sports Development Program~~  
2440        ~~established under s. 288.11625.~~

2441        Section 42. Section 288.11625, Florida Statutes, is  
2442        repealed.

2443        Section 43. Subsection (4) of section 376.30781, Florida  
2444        Statutes, is amended to read:

2445        376.30781 Tax credits for rehabilitation of drycleaning-  
2446        solvent-contaminated sites and brownfield sites in designated  
2447        brownfield areas; application process; rulemaking authority;  
2448        revocation authority.—

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million in tax credits each fiscal year thereafter.

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

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

(1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program

2474 and to contract with the state attorneys participating in the  
2475 tax collection enforcement diversion program in an amount of not  
2476 more than \$75,000 for each state attorney.

2477 Section 45. Subsections (1), (2), and (5) of section  
2478 443.163, Florida Statutes, are amended to read:

2479 443.163 Electronic reporting and remitting of  
2480 contributions and reimbursements.—

2481 (1) An employer may file any report and remit any  
2482 contributions or reimbursements required under this chapter by  
2483 electronic means. The Department of Economic Opportunity or the  
2484 state agency providing reemployment assistance tax collection  
2485 services shall adopt rules prescribing the format and  
2486 instructions necessary for electronically filing reports and  
2487 remitting contributions and reimbursements to ensure a full  
2488 collection of contributions and reimbursements due. The  
2489 acceptable method of transfer, the method, form, and content of  
2490 the electronic means, and the method, if any, by which the  
2491 employer will be provided with an acknowledgment shall be  
2492 prescribed by the department or its tax collection service  
2493 provider. However, any employer who employed 10 or more  
2494 employees in any quarter during the preceding state fiscal year  
2495 must file the Employers Quarterly Reports, including any  
2496 corrections, for the current calendar year and remit the  
2497 contributions and reimbursements due by electronic means  
2498 approved by the tax collection service provider. ~~A person who~~

~~prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

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

~~(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved~~

~~electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.~~

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

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

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

(c) Unscheduled and unavoidable computer downtime.

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

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition

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to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

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

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

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

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not 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 defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units for commonly used facilities or common elements. The affected association



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members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020.

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

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

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

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

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

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

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

(b) School supplies having a sales price of \$15 or less

per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

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

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

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

recreational use. The term "monitor" does not include any device that includes a television tuner.

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

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

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are 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 49. 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.

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

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat

batteries, selling for \$30 or less.

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

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

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

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

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

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

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

Section 50. For the 2020-2021 fiscal year, the sum of \$72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to administer this

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2724 act.

2725       Section 51. The Division of Law Revision is directed to  
2726 replace the phrase "the effective date of this act" wherever it  
2727 occurs in this act with the date this act becomes a law.

2728       Section 52. (1) The Department of Revenue is authorized,  
2729 and all conditions are deemed met, to adopt emergency rules  
2730 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
2731 implementing the changes made by this act to ss. 206.05,  
2732 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and  
2733 220.1105, Florida Statutes. Notwithstanding any other provision  
2734 of law, emergency rules adopted pursuant to this subsection are  
2735 effective for 6 months after adoption and may be renewed during  
2736 the pendency of procedures to adopt permanent rules addressing  
2737 the subject of the emergency rules.

2738       (2) This section shall take effect upon this act becoming  
2739 a law.

2740       Section 53. Except as otherwise expressly provided in this  
2741 act, and except for this section, which shall take effect upon  
2742 this act becoming a law, this act shall take effect July 1,  
2743 2020.