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CS/HB 7097, Engrossed 2

2020 Legislature

1  
2       An act relating to taxation; amending s. 125.0104,  
3       F.S.; increasing a population limit on counties that  
4       may use tourist development tax revenues for certain  
5       uses; creating s. 193.019, F.S.; defining terms;  
6       requiring county property appraisers to annually  
7       calculate and submit to the Department of Revenue  
8       certain property tax reductions granted to owners of  
9       hospital property; requiring applicants for the  
10      property tax exemption for hospitals to annually  
11      submit certain information and a signed statement to  
12      the department; specifying requirements for the  
13      department in reviewing such information and in  
14      determining whether the exemption should be limited;  
15      requiring the department to publish certain data;  
16      authorizing the department to adopt rules; creating s.  
17      193.1557, F.S.; extending the timeframe within which  
18      certain changes to property damaged or destroyed by  
19      Hurricane Michael must commence to prevent the  
20      assessed value of the property from increasing;  
21      providing applicability; providing for future repeal;  
22      amending s. 194.035, F.S.; specifying circumstances  
23      under which a special magistrate's appraisal may not  
24      be submitted as evidence to a value adjustment board;  
25      amending s. 195.073, F.S.; revising the property

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26        classifications for certain multifamily housing and  
27        commercial and industrial properties; amending s.  
28        195.096, F.S.; revising requirements for the  
29        department's review and publication of findings of  
30        county assessment rolls; amending s. 196.173, F.S.;  
31        revising the military operations that qualify certain  
32        servicemembers for an additional ad valorem tax  
33        exemption; providing applicability; revising the  
34        deadlines for applying for additional ad valorem tax  
35        exemptions for certain servicemembers for a specified  
36        tax year; authorizing a property appraiser to grant an  
37        exemption for an untimely filed application if certain  
38        conditions are met; providing procedures for an  
39        applicant to file a petition with the value adjustment  
40        board if an application is denied; providing  
41        applicability; amending s. 196.1978, F.S.; providing  
42        applicability of the affordable housing property tax  
43        exemption to vacant units if certain conditions are  
44        met; providing retroactive operation; providing  
45        legislative intent relating to ownership of exempt  
46        property by certain limited liability companies;  
47        providing applicability of the tax exemption, under  
48        certain circumstances, to certain units occupied by  
49        natural persons or families whose income no longer  
50        meets income limits; amending s. 200.065, F.S.;

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51       authorizing a property appraiser in a county for which  
52       the Governor has declared a state of emergency to post  
53       notices of proposed property taxes on its website if  
54       mailing the notice is not possible; providing for an  
55       extension of sending the notice during such state of  
56       emergency; specifying a duty of the property  
57       appraiser; specifying hearing advertisement  
58       requirements for multicounty taxing authorities under  
59       certain circumstances; specifying procedures and  
60       requirements for taxing authorities, counties, and  
61       school districts for hearings and notices in the event  
62       of a state of emergency; amending s. 200.069, F.S.;  
63       specifying a limitation on the information that  
64       property appraisers may include in the notice of ad  
65       valorem taxes and non-ad valorem assessments; amending  
66       s. 206.05, F.S.; increasing the maximum bond the  
67       department may require from a terminal supplier,  
68       importer, exporter, or wholesaler of motor fuel;  
69       amending s. 206.8741, F.S.; revising a penalty for  
70       failure to provide or post a notice relating to dyed  
71       diesel fuel; amending s. 206.90, F.S.; increasing the  
72       maximum bond the department may require from a  
73       terminal supplier, importer, exporter, or wholesaler  
74       of diesel fuel; amending s. 212.05, F.S.; revising  
75       timeframes for certain documentation to be provided to

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76       the department for the purposes of a sales tax  
77       exemption for the sale of certain boats and aircraft;  
78       amending s. 212.055, F.S.; specifying a limitation on  
79       the duration of a charter county and regional  
80       transportation system surtax levied pursuant to a  
81       referendum held on or after a certain date; requiring  
82       that resolutions to approve a school capital outlay  
83       surtax include a statement relating to the sharing of  
84       revenues with eligible charter schools in a specified  
85       manner; specifying authorized uses of surtax revenues  
86       shared with charter schools; providing an accounting  
87       requirement for charter schools; specifying the  
88       eligibility of charter schools; requiring that  
89       unencumbered funds revert to the sponsor under certain  
90       circumstances; providing applicability; creating s.  
91       212.134, F.S.; specifying requirements for payment  
92       settlement entities, or their electronic payment  
93       facilitators or contracted third parties, in  
94       submitting information returns to the department;  
95       defining the term "payment settlement entity";  
96       providing penalties; authorizing the department's  
97       executive director or his or her designee to waive  
98       penalties under certain circumstances; creating s.  
99       212.181, F.S.; specifying requirements for counties  
100      and the department in updating certain databases and

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determining business addresses for sales tax purposes;  
specifying a requirement for certain counties imposing  
a tourist development tax; providing procedures and  
requirements for correcting certain misallocations of  
certain tax distributions; providing construction;  
authorizing the department to adopt rules; creating s.  
215.179, F.S.; prohibiting an owner of a public  
building or the owner's employee from seeking,  
accepting, or soliciting consideration for providing a  
certain allocation letter relating to energy efficient  
commercial building property; specifying a requirement  
for signing and returning the allocation letter;  
requiring certain persons to file an allocation  
request to the Department of Financial Services;  
providing construction; creating s. 213.0537, F.S.;  
authorizing the department to provide certain official  
correspondence to taxpayers electronically upon the  
affirmative request of the taxpayer; providing  
construction; defining terms; amending s. 213.21,  
F.S.; providing that the period for filing a claim for  
certain refunds is tolled during a period in which a  
taxpayer is engaged in certain informal conference  
procedures; amending s. 220.1105, F.S.; revising the  
definition of the term "final tax liability" for  
certain purposes; providing for retroactive

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126 application; amending s. 443.163, F.S.; specifying  
127 that Employers Quarterly Reports filed with the  
128 Department of Economic Opportunity by certain  
129 employers must include any corrections; deleting an  
130 additional filing requirement for certain persons;  
131 revising penalties for employers failing to properly  
132 file the report or failing to properly remit  
133 contributions or reimbursements; revising criteria for  
134 requesting a waiver of a penalty with the tax  
135 collection service provider; amending s. 626.932,  
136 F.S.; decreasing the rate of the surplus lines tax;  
137 revising the applicable tax on certain surplus lines  
138 policies; requiring surplus lines agents to report  
139 certain information to the Florida Surplus Lines  
140 Service Office; amending s. 1013.64, F.S.; providing  
141 that educational facilities and sites funded solely  
142 through local impact fees are exempt from certain  
143 prohibited uses of funds; providing sales tax  
144 exemptions for certain clothing, wallets, bags, school  
145 supplies, personal computers, and personal computer-  
146 related accessories during a certain timeframe;  
147 defining terms; specifying locations where the  
148 exemptions do not apply; authorizing certain dealers  
149 to opt out of participating in the exemptions, subject  
150 to certain conditions; authorizing the department to

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adopt emergency rules; providing an appropriation;  
providing sales tax exemptions for certain disaster  
preparedness supplies during a certain timeframe;  
specifying locations where the exemptions do not  
apply; authorizing the department to adopt emergency  
rules; providing an appropriation; authorizing the  
department to adopt emergency rules for certain  
purposes; providing for expiration of that authority;  
providing effective dates.

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

Section 1. Paragraph (b) of subsection (5) of section  
125.0104, Florida Statutes, is amended to read:

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

(5) AUTHORIZED USES OF REVENUE.—

(b) Tax revenues received pursuant to this section by a  
county of less than 950,000 ~~750,000~~ population imposing a  
tourist development tax may only be used by that county for the  
following purposes in addition to those purposes allowed  
pursuant to paragraph (a): to acquire, construct, extend,  
enlarge, remodel, repair, improve, maintain, operate, or promote  
one or more zoological parks, fishing piers or nature centers  
which are publicly owned and operated or owned and operated by

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not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.

Section 2. Effective January 1, 2022, section 193.019, Florida Statutes, is created to read:

193.019 Hospitals; community benefit reporting.—

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

(a) "Applicant" means the owner of property for which an exemption is being sought under ss. 196.196 and 196.197 for hospital property.

(b) "County net community benefit expense" is that portion of the net community benefit expense reported by an applicant on its most recently filed Internal Revenue Service Form 990, Schedule H:

1. Attributable to those services and activities provided or performed in a county; and

2. Attributed to the county from another county. An applicant may attribute up to 100 percent of its net community benefit expense to any county or counties in this state. The county net community benefit expense of a county must be reduced by any net community benefit expense that is attributed to another county.

(c) "Department" means the Department of Revenue.



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(d) "Hospital" has the same meaning as in s. 196.012(8).

(2) By January 15 of each year, a county property appraiser shall calculate and submit to the department the tax reduction resulting from the property exemption for the prior year granted pursuant to ss. 196.196 and 196.197 for each property owned by an applicant.

(3) By January 15 of each year, an applicant shall submit to the department:

(a) A copy of the applicant's most recently filed Internal Revenue Service Form 990, Schedule H.

(b) A schedule displaying:

1. The county net community benefit expense attributed to each county in this state in which properties are located pursuant to subparagraph (1)(b)1.;

2. The county net community benefit expense attributed to each county in this state in which properties are located pursuant to subparagraph (1)(b)2.;

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

4. The sum of amounts provided under subparagraphs 1., 2., and 3., which must equal the total net community benefit expense reported by the applicant on its most recently filed Internal Revenue Service Form 990, Schedule H.

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226        (c) A statement signed by the applicant's chief executive  
227 officer and an independent certified public accountant that,  
228 upon each person's reasonable knowledge and belief, the  
229 statement of the Florida total of the county net community  
230 benefit expense is true and correct.

231        (4) The department must determine whether the county net  
232 community benefit expense attributed to an applicant's property  
233 located in a county equals or exceeds the tax reductions  
234 resulting from the exemptions described in subsection (2) for  
235 that county.

236        (5) In any second consecutive year the department  
237 determines that an applicant's county net community benefit  
238 expense does not equal or exceed the tax reductions resulting  
239 from the exemptions described in subsection (2), the department  
240 shall notify the respective property appraiser by March 15 to  
241 limit the exemption under ss. 196.196 and 196.197 for the  
242 current year in the property appraiser's county by multiplying  
243 it by the ratio of the net community benefit expense to the tax  
244 reductions resulting from the exemptions described in subsection  
245 (2).

246        (6) The department shall publish the data collected  
247 pursuant to this section for each applicant from a county  
248 property appraiser, including the net community benefit expense  
249 reported in the Internal Revenue Service Form 990, Schedule H.

250        (7) The department may adopt rules to administer this

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251 section, including the adoption of necessary forms.

252 Section 3. Section 193.1557, Florida Statutes, is created  
253 to read:

254 193.1557 Assessment of certain property damaged or  
255 destroyed by Hurricane Michael.—For property damaged or  
256 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
257 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
258 additions, or improvements commenced within 5 years after  
259 January 1, 2019. This section applies to the 2019-2023 tax rolls  
260 and shall stand repealed on December 31, 2023.

261 Section 4. Subsection (1) of section 194.035, Florida  
262 Statutes, is amended to read:

263 194.035 Special magistrates; property evaluators.—

264 (1) In counties having a population of more than 75,000,  
265 the board shall appoint special magistrates for the purpose of  
266 taking testimony and making recommendations to the board, which  
267 recommendations the board may act upon without further hearing.  
268 These special magistrates may not be elected or appointed  
269 officials or employees of the county but shall be selected from  
270 a list of those qualified individuals who are willing to serve  
271 as special magistrates. Employees and elected or appointed  
272 officials of a taxing jurisdiction or of the state may not serve  
273 as special magistrates. The clerk of the board shall annually  
274 notify such individuals or their professional associations to  
275 make known to them that opportunities to serve as special

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magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar

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301 with no less than 5 years' experience in the area of ad valorem  
302 taxation. A special magistrate appointed to hear issues  
303 regarding the valuation of real estate shall be a state  
304 certified real estate appraiser with not less than 5 years'  
305 experience in real property valuation. A special magistrate  
306 appointed to hear issues regarding the valuation of tangible  
307 personal property shall be a designated member of a nationally  
308 recognized appraiser's organization with not less than 5 years'  
309 experience in tangible personal property valuation. A special  
310 magistrate need not be a resident of the county in which he or  
311 she serves. A special magistrate may not represent a person  
312 before the board in any tax year during which he or she has  
313 served that board as a special magistrate. An appraisal may not  
314 be submitted as evidence to a value adjustment board in any year  
315 that the person who performed the appraisal serves as a special  
316 magistrate to that value adjustment board. Before appointing a  
317 special magistrate, a value adjustment board shall verify the  
318 special magistrate's qualifications. The value adjustment board  
319 shall ensure that the selection of special magistrates is based  
320 solely upon the experience and qualifications of the special  
321 magistrate and is not influenced by the property appraiser. The  
322 special magistrate shall accurately and completely preserve all  
323 testimony and, in making recommendations to the value adjustment  
324 board, shall include proposed findings of fact, conclusions of  
325 law, and reasons for upholding or overturning the determination

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of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

Section 5. Paragraphs (a) and (b) of subsection (1) of section 195.073, Florida Statutes, are amended to read:

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

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

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

1. Single family.
2. Mobile homes.

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351           3.   Multifamily, up to nine units.

352           4.   Condominiums.

353           5.   Cooperatives.

354           6.   Retirement homes.

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

357           Section 6. Subsection (2) and paragraph (a) of subsection  
358 (3) of section 195.096, Florida Statutes, are amended to read:

359           195.096 Review of assessment rolls.—

360           (2) The department shall conduct, no less frequently than  
361 once every 2 years, an in-depth review of the real property  
362 assessment roll ~~rolls~~ of each county. The department need not  
363 individually study every use-class of property set forth in s.  
364 195.073, but shall at a minimum study the level of assessment in  
365 relation to just value of each classification specified in  
366 subsection (3). Such in-depth review may include proceedings of  
367 the value adjustment board and the audit or review of procedures  
368 used by the counties to appraise property.

369           (a) The department shall, at least 30 days prior to the  
370 beginning of an in-depth review in any county, notify the  
371 property appraiser in the county of the pending review. At the  
372 request of the property appraiser, the department shall consult  
373 with the property appraiser regarding the classifications and  
374 strata to be studied, in order that the review will be useful to  
375 the property appraiser in evaluating his or her procedures.

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

383 (c) In conducting assessment ratio studies, the department  
384 must use all practicable steps, including stratified statistical  
385 and analytical reviews and sale-qualification studies, to  
386 maximize the representativeness or statistical reliability of  
387 samples of properties in tests of each classification, stratum,  
388 or roll made the subject of a ratio study published by it. The  
389 department shall document and retain records of the measures of  
390 representativeness of the properties studied in compliance with  
391 this section. Such documentation must include a record of  
392 findings used as the basis for the approval or disapproval of  
393 the tax roll in each county pursuant to s. 193.1142. In  
394 addition, to the greatest extent practicable, the department  
395 shall study assessment roll strata by subclassifications such as  
396 value groups and market areas for each classification or stratum  
397 to be studied, to maximize the representativeness of ratio study  
398 samples. For purposes of this section, the department shall rely  
399 primarily on an assessment-to-sales-ratio study in conducting  
400 assessment ratio studies in those classifications of property



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401 specified in subsection (3) for which there are adequate market  
402 sales. The department shall compute the median and the value-  
403 weighted mean for each classification or subclassification  
404 studied and for the roll as a whole.

405 (d) In the conduct of these reviews, the department shall  
406 adhere to all standards to which the property appraisers are  
407 required to adhere.

408 (e) The department and each property appraiser shall  
409 cooperate in the conduct of these reviews, and each shall make  
410 available to the other all matters and records bearing on the  
411 preparation and computation of the reviews. The property  
412 appraisers shall provide any and all data requested by the  
413 department in the conduct of the studies, including electronic  
414 data processing tapes. Any and all data and samples developed or  
415 obtained by the department in the conduct of the studies shall  
416 be confidential and exempt from the provisions of s. 119.07(1)  
417 until a presentation of the findings of the study is made to the  
418 property appraiser. After the presentation of the findings, the  
419 department shall provide any and all data requested by a  
420 property appraiser developed or obtained in the conduct of the  
421 studies, including tapes. Direct reimbursable costs of providing  
422 the data shall be borne by the party who requested it. Copies of  
423 existing data or records, whether maintained or required  
424 pursuant to law or rule, or data or records otherwise  
425 maintained, shall be submitted within 30 days from the date

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requested, in the case of written or printed information, and within 14 days from the date requested, in the case of computerized information.

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

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

(g) Notwithstanding any other provision of this chapter, in one or more assessment years following a natural disaster in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if the department determines that the natural disaster creates difficulties in its statistical and analytical reviews of the assessment rolls in affected counties, the

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department shall take all practicable steps to maximize the representativeness and reliability of its statistical and analytical reviews and may use the best information available to estimate the levels of assessment. This paragraph first applies to the 2019 assessment roll and operates retroactively to January 1, 2019.

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical measures computed under this section for the real property assessment roll ~~as a whole, the personal property assessment roll as a whole,~~ and independently for the following real property classes if the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

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

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

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

4. Vacant lots.

5. Nonagricultural acreage and other undeveloped parcels.

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

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

If one of the above classes constituted less than 5 percent of  
the total assessed value of all real property in a county on the  
previous assessment roll, the department may combine it with one  
or more other classes of real property for purposes of  
assessment ratio studies or use the weighted average of the  
other classes for purposes of calculating the level of  
assessment for all real property in a county. The department  
shall also publish such results for any subclassifications of  
the classes or assessment rolls it may have chosen to study.

Section 7. Effective upon this act becoming a law,  
subsection (2) of section 196.173, Florida Statutes, is amended  
to read:

196.173 Exemption for deployed servicemembers.—

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

- (a) Operation Joint Task Force Bravo, which began in 1995.
- (b) Operation Joint Guardian, which began on June 12,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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(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 8. The amendment made by this act to s. 196.173(2), Florida Statutes, first applies to the 2020 ad valorem tax roll.

Section 9. 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 roll 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

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551 the applicant was unable to apply for the exemption in a timely  
552 manner or otherwise demonstrates extenuating circumstances that  
553 warrant granting the exemption.

554 (3) If the property appraiser denies an application under  
555 subsection (2), the applicant may file, pursuant to s.  
556 194.011(3), Florida Statutes, a petition with the value  
557 adjustment board which requests that the exemption be granted.  
558 Such petition must be filed on or before the 25th day after the  
559 property appraiser mails the notice required under s.  
560 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
561 Florida Statutes, the eligible servicemember is not required to  
562 pay a filing fee for such petition. Upon reviewing the petition,  
563 the value adjustment board may grant the exemption if the  
564 applicant is qualified for the exemption and demonstrates  
565 extenuating circumstances, as determined by the board, which  
566 warrant granting the exemption.

567 (4) This section shall take effect upon this act becoming  
568 a law and applies to the 2020 ad valorem tax roll.

569 Section 10. Effective upon becoming a law and operating  
570 retroactively to January 1, 2020, subsection (1) of section  
571 196.1978, Florida Statutes, is amended to read:

572 196.1978 Affordable housing property exemption.—

573 (1) Property used to provide affordable housing to  
574 eligible persons as defined by s. 159.603 and natural persons or  
575 families meeting the extremely-low-income, very-low-income, low-

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576 income, or moderate-income limits specified in s. 420.0004,  
577 which is owned entirely by a nonprofit entity that is a  
578 corporation not for profit, qualified as charitable under s.  
579 501(c)(3) of the Internal Revenue Code and in compliance with  
580 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
581 by an exempt entity and used for a charitable purpose, and those  
582 portions of the affordable housing property that provide housing  
583 to natural persons or families classified as extremely low  
584 income, very low income, low income, or moderate income under s.  
585 420.0004 are exempt from ad valorem taxation to the extent  
586 authorized under s. 196.196. All property identified in this  
587 subsection ~~section~~ must comply with the criteria provided under  
588 s. 196.195 for determining exempt status and applied by property  
589 appraisers on an annual basis. The Legislature intends that any  
590 property owned by a limited liability company which is  
591 disregarded as an entity for federal income tax purposes  
592 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
593 as owned by its sole member. Units that are vacant shall be  
594 treated as portions of the affordable housing property exempt  
595 under this subsection if a recorded land use restriction  
596 agreement in favor of the Florida Housing Finance Corporation or  
597 any other governmental or quasi-governmental jurisdiction  
598 requires that all residential units within the property be used  
599 in a manner that qualifies for the exemption under this  
600 subsection and if the units are being offered for rent.



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601           Section 11. Effective January 1, 2021, subsection (1) of  
602 section 196.1978, Florida Statutes, as amended by this act, is  
603 amended to read:

604           196.1978 Affordable housing property exemption.—

605           (1) Property used to provide affordable housing to  
606 eligible persons as defined by s. 159.603 and natural persons or  
607 families meeting the extremely-low-income, very-low-income, low-  
608 income, or moderate-income limits specified in s. 420.0004,  
609 which is owned entirely by a nonprofit entity that is a  
610 corporation not for profit, qualified as charitable under s.  
611 501(c)(3) of the Internal Revenue Code and in compliance with  
612 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
613 by an exempt entity and used for a charitable purpose, and those  
614 portions of the affordable housing property that provide housing  
615 to natural persons or families classified as extremely low  
616 income, very low income, low income, or moderate income under s.  
617 420.0004 are exempt from ad valorem taxation to the extent  
618 authorized under s. 196.196. All property identified in this  
619 subsection must comply with the criteria provided under s.  
620 196.195 for determining exempt status and applied by property  
621 appraisers on an annual basis. The Legislature intends that any  
622 property owned by a limited liability company which is  
623 disregarded as an entity for federal income tax purposes  
624 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated  
625 as owned by its sole member. If the sole member of the limited

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liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

Section 12. Effective upon this act becoming a law, paragraphs (b), (d), (e), and (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:

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651           (b) Within 35 days of certification of value pursuant to  
652 subsection (1), each taxing authority shall advise the property  
653 appraiser of its proposed millage rate, of its rolled-back rate  
654 computed pursuant to subsection (1), and of the date, time, and  
655 place at which a public hearing will be held to consider the  
656 proposed millage rate and the tentative budget. The property  
657 appraiser shall utilize this information in preparing the notice  
658 of proposed property taxes pursuant to s. 200.069. The deadline  
659 for mailing the notice shall be the later of 55 days after  
660 certification of value pursuant to subsection (1) or 10 days  
661 after either the date the tax roll is approved or the interim  
662 roll procedures under s. 193.1145 are instituted. However, for  
663 counties for which a state of emergency was declared by  
664 executive order or proclamation of the Governor pursuant to  
665 chapter 252, if mailing is not possible during the state of  
666 emergency, the property appraiser may post the notice on the  
667 county's website. If the deadline for mailing the notice of  
668 proposed property taxes is 10 days after the date the tax roll  
669 is approved or the interim roll procedures are instituted, all  
670 subsequent deadlines provided in this section shall be extended.  
671 In addition, the deadline for mailing the notice may be extended  
672 for 30 days in counties for which a state of emergency was  
673 declared by executive order or proclamation of the Governor  
674 pursuant to chapter 252, and property appraisers may use  
675 alternate methods of distribution only when mailing the notice

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

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

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701 millage rate shall be held not less than 2 days nor more than 5  
702 days after the day that the advertisement is first published. In  
703 the event of a need to postpone or recess the final meeting due  
704 to a declared state of emergency, the taxing authority may  
705 postpone or recess the hearing for up to 7 days and shall post a  
706 prominent notice at the place of the original hearing showing  
707 the date, time, and place where the hearing will be reconvened.  
708 The posted notice shall measure not less than 8.5 by 11 inches.  
709 The taxing authority shall make every reasonable effort to  
710 provide reasonable notification of the continued hearing to the  
711 taxpayers. The information must also be posted on the taxing  
712 authority's website. During the hearing, the governing body of  
713 the taxing authority shall amend the adopted tentative budget as  
714 it sees fit, adopt a final budget, and adopt a resolution or  
715 ordinance stating the millage rate to be levied. The resolution  
716 or ordinance shall state the percent, if any, by which the  
717 millage rate to be levied exceeds the rolled-back rate computed  
718 pursuant to subsection (1), which shall be characterized as the  
719 percentage increase in property taxes adopted by the governing  
720 body. The adoption of the budget and the millage-levy resolution  
721 or ordinance shall be by separate votes. For each taxing  
722 authority levying millage, the name of the taxing authority, the  
723 rolled-back rate, the percentage increase, and the millage rate  
724 to be levied shall be publicly announced before ~~prior to~~ the  
725 adoption of the millage-levy resolution or ordinance. In no

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

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

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

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

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776 by a single unanimous vote. However, if a member of the general  
777 public requests that the tax levy or budget of a dependent  
778 special taxing district be separately discussed and separately  
779 adopted, the taxing authority shall discuss and adopt that tax  
780 levy or budget separately. If, due to circumstances beyond the  
781 control of the taxing authority, including a state of emergency  
782 declared by executive order or proclamation of the Governor  
783 pursuant to chapter 252, the hearing provided for in paragraph  
784 (c) or paragraph (d) is recessed or postponed, the taxing  
785 authority shall publish a notice in a newspaper of general paid  
786 circulation in the county. The notice shall state the time and  
787 place for the continuation of the hearing and shall be published  
788 at least 2 days but not more than 5 days before ~~prior to~~ the  
789 date the hearing will be continued. In the event of postponement  
790 or recess due to a declared state of emergency, all subsequent  
791 dates in this section shall be extended by the number of days of  
792 the postponement or recess. Notice of the postponement or recess  
793 must be in writing by the affected taxing authority to the tax  
794 collector, the property appraiser, and the Department of Revenue  
795 within 3 calendar days after the postponement or recess. In the  
796 event of such extension, the affected taxing authority must work  
797 with the county tax collector and property appraiser to ensure  
798 timely assessment and collection of taxes.

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



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801 adopt a tentative budget in a newspaper of general circulation  
802 pursuant to subsection (3) within 29 days of certification of  
803 value pursuant to subsection (1). Not less than 2 days or more  
804 than 5 days thereafter, the district shall hold a public hearing  
805 on the tentative budget pursuant to the applicable provisions of  
806 paragraph (c). In the event of postponement or recess due to a  
807 declared state of emergency, the school district may postpone or  
808 recess the hearing for up to 7 days and shall post a prominent  
809 notice at the place of the original hearing showing the date,  
810 time, and place where the hearing will be reconvened. The posted  
811 notice shall measure not less than 8.5 by 11 inches. The school  
812 district shall make every reasonable effort to provide  
813 reasonable notification of the continued hearing to the  
814 taxpayers. The information must also be posted on the school  
815 district's website.

816       2. Notwithstanding any provisions of paragraph (b) to the  
817 contrary, each school district shall advise the property  
818 appraiser of its recomputed proposed millage rate within 35 days  
819 of certification of value pursuant to subsection (1). The  
820 recomputed proposed millage rate of the school district shall be  
821 considered its proposed millage rate for the purposes of  
822 paragraph (b).

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

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

Section 13. Section 200.069, Florida Statutes, is amended to read:

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

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

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the form, the spacing, and the placement of the information in the columns. In addition, the property appraiser may not include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments additional information or items unless such information or items explain a component of the notice or provide information directly related to the assessment and taxation of the property. A county officer may use a form other than that provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY—THIS IS NOT A BILL

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

The purpose of these PUBLIC HEARINGS is to receive opinions

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

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

880  
881       (2)(a) The notice shall include a brief legal description  
882 of the property, the name and mailing address of the owner of  
883 record, and the tax information applicable to the specific  
884 parcel in question. The information shall be in columnar form.  
885 There shall be seven column headings which shall read: "Taxing  
886 Authority," "Your Property Taxes Last Year," "Last Year's  
887 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
888 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
889 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
890 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
891 and Budget Will Be Held:."

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

895       (3) There shall be under each column heading an entry for  
896 the county; the school district levy required pursuant to s.  
897 1011.60(6); other operating school levies; the municipality or  
898 municipal service taxing unit or units in which the parcel lies,  
899 if any; the water management district levying pursuant to s.  
900 373.503; the independent special districts in which the parcel

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lies, if any; and for all voted levies for debt service applicable to the parcel, if any.

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

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

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authority must levy against the parcel to fund the proposed budget or, in the case of voted levies for debt service, the tax rate previously authorized by referendum.

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

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

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

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

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

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

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(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.

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

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

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

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

988  
989     \*Note: Amounts shown on this form do NOT reflect early payment  
990     discounts you may have received or may be eligible to receive.  
991     (Discounts are a maximum of 4 percent of the amounts shown on  
992     this form.)

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

995  
996             >Your final tax bill may contain non-ad valorem  
997             assessments which may not be reflected on this notice  
998             such as assessments for roads, fire, garbage,  
999             lighting, drainage, water, sewer, or other  
1000             governmental services and facilities which may be



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levied by your county, city, or any special district."

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

NOTICE OF PROPOSED PROPERTY TAXES

AND PROPOSED OR ADOPTED

NON-AD VALOREM ASSESSMENTS

DO NOT PAY—THIS IS NOT A BILL

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

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

2. The purpose of each assessment must also be listed in

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1026 the column listing the levying local governing board if the  
1027 purpose is not clearly indicated by the name of the board.

1028         3. Each non-ad valorem assessment for each levying local  
1029 governing board must be listed separately.

1030         4. If a county has too many municipal service benefit  
1031 units or assessments to be listed separately, it shall combine  
1032 them by function.

1033         5. A brief statement outlining the responsibility of the  
1034 tax collector and each levying local governing board as to any  
1035 non-ad valorem assessment must be provided on the form,  
1036 accompanied by directions as to which office to contact for  
1037 particular questions or problems.

1038         (b) If the notice includes all adopted non-ad valorem  
1039 assessments, the provisions contained in subsection (9) shall  
1040 not be placed on the notice.

1041         Section 14. Subsection (1) of section 206.05, Florida  
1042 Statutes, is amended to read:

1043         206.05 Bond required of licensed terminal supplier,  
1044 importer, exporter, or wholesaler.—

1045         (1) Each terminal supplier, importer, exporter, or  
1046 wholesaler, except a municipality, county, school board, state  
1047 agency, federal agency, or special district which is licensed  
1048 under this part, shall file with the department a bond in a  
1049 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be  
1050 approximately 3 times the combined average monthly tax levied

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under this part and local option tax on motor fuel paid or due during the preceding 12 calendar months under the laws of this state. An exporter shall file a bond in an amount equal to 3 times the average monthly tax due on gallons acquired for export. The bond shall be in such form as may be approved by the department, executed by a surety company duly licensed to do business under the laws of the state as surety thereon, and conditioned upon the prompt filing of true reports and the payment to the department of any and all fuel taxes levied under this chapter including local option taxes which are now or which hereafter may be levied or imposed, together with any and all penalties and interest thereon, and generally upon faithful compliance with the provisions of the fuel tax and local option tax laws of the state. The licensee shall be the principal 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 15. 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 \$2,500 for each month such failure occurs ~~the penalty imposed by s. 206.872(11).~~

Section 16. Subsection (1) section 206.90, Florida

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Statutes, is amended to read:

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

(1) Every terminal supplier, importer, or wholesaler, except a municipality, county, state agency, federal agency, school board, or special district, shall file with the department a bond or bonds in the penal sum of not more than \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3 times the average monthly diesel fuels tax and local option tax on diesel fuels paid or due during the preceding 12 calendar months, with a surety approved by the department. The licensee shall be the principal obligor and the state shall be the obligee, conditioned upon the faithful compliance with the provisions of this chapter, including the local option tax laws. If the sum of 3 times a licensee's average monthly tax is less than \$50, no bond shall be required.

Section 17. 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

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1101 item or article of tangible personal property as defined herein  
1102 and who leases or rents such property within the state.

1103 (1) For the exercise of such privilege, a tax is levied on  
1104 each taxable transaction or incident, which tax is due and  
1105 payable as follows:

1106 (a)1.a. At the rate of 6 percent of the sales price of  
1107 each item or article of tangible personal property when sold at  
1108 retail in this state, computed on each taxable sale for the  
1109 purpose of remitting the amount of tax due the state, and  
1110 including each and every retail sale.

1111 b. Each occasional or isolated sale of an aircraft, boat,  
1112 mobile home, or motor vehicle of a class or type which is  
1113 required to be registered, licensed, titled, or documented in  
1114 this state or by the United States Government shall be subject  
1115 to tax at the rate provided in this paragraph. The department  
1116 shall by rule adopt any nationally recognized publication for  
1117 valuation of used motor vehicles as the reference price list for  
1118 any used motor vehicle which is required to be licensed pursuant  
1119 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1120 party to an occasional or isolated sale of such a vehicle  
1121 reports to the tax collector a sales price which is less than 80  
1122 percent of the average loan price for the specified model and  
1123 year of such vehicle as listed in the most recent reference  
1124 price list, the tax levied under this paragraph shall be  
1125 computed by the department on such average loan price unless the

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1126 parties to the sale have provided to the tax collector an  
1127 affidavit signed by each party, or other substantial proof,  
1128 stating the actual sales price. Any party to such sale who  
1129 reports a sales price less than the actual sales price is guilty  
1130 of a misdemeanor of the first degree, punishable as provided in  
1131 s. 775.082 or s. 775.083. The department shall collect or  
1132 attempt to collect from such party any delinquent sales taxes.  
1133 In addition, such party shall pay any tax due and any penalty  
1134 and interest assessed plus a penalty equal to twice the amount  
1135 of the additional tax owed. Notwithstanding any other provision  
1136 of law, the Department of Revenue may waive or compromise any  
1137 penalty imposed pursuant to this subparagraph.

1138         2. This paragraph does not apply to the sale of a boat or  
1139 aircraft by or through a registered dealer under this chapter to  
1140 a purchaser who, at the time of taking delivery, is a  
1141 nonresident of this state, does not make his or her permanent  
1142 place of abode in this state, and is not engaged in carrying on  
1143 in this state any employment, trade, business, or profession in  
1144 which the boat or aircraft will be used in this state, or is a  
1145 corporation none of the officers or directors of which is a  
1146 resident of, or makes his or her permanent place of abode in,  
1147 this state, or is a noncorporate entity that has no individual  
1148 vested with authority to participate in the management,  
1149 direction, or control of the entity's affairs who is a resident  
1150 of, or makes his or her permanent abode in, this state. For

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

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

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

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

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

For purposes of this sub-subparagraph, the term "foreign jurisdiction" means any jurisdiction outside of the United

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1176 States or any of its territories;

1177       b. The purchaser, within 90 ~~30~~ days from the date of  
1178 departure, provides the department with written proof that the  
1179 purchaser licensed, registered, titled, or documented the boat  
1180 or aircraft outside the state. If such written proof is  
1181 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
1182 that the purchaser applied for such license, title,  
1183 registration, or documentation. The purchaser shall forward to  
1184 the department proof of title, license, registration, or  
1185 documentation upon receipt;

1186       c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
1187 boat or aircraft from Florida, furnishes the department with  
1188 proof of removal in the form of receipts for fuel, dockage,  
1189 slippage, tie-down, or hangaring from outside of Florida. The  
1190 information so provided must clearly and specifically identify  
1191 the boat or aircraft;

1192       d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
1193 of sale, provides to the department a copy of the sales invoice,  
1194 closing statement, bills of sale, and the original affidavit  
1195 signed by the purchaser attesting that he or she has read the  
1196 provisions of this section;

1197       e. The seller makes a copy of the affidavit a part of his  
1198 or her record for as long as required by s. 213.35; and

1199       f. Unless the nonresident purchaser of a boat of 5 net  
1200 tons of admeasurement or larger intends to remove the boat from



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1201 this state within 10 days after the date of purchase or when the  
1202 boat is repaired or altered, within 20 days after completion of  
1203 the repairs or alterations, the nonresident purchaser applies to  
1204 the selling dealer for a decal which authorizes 90 days after  
1205 the date of purchase for removal of the boat. The nonresident  
1206 purchaser of a qualifying boat may apply to the selling dealer  
1207 within 60 days after the date of purchase for an extension decal  
1208 that authorizes the boat to remain in this state for an  
1209 additional 90 days, but not more than a total of 180 days,  
1210 before the nonresident purchaser is required to pay the tax  
1211 imposed by this chapter. The department is authorized to issue  
1212 decals in advance to dealers. The number of decals issued in  
1213 advance to a dealer shall be consistent with the volume of the  
1214 dealer's past sales of boats which qualify under this sub-  
1215 subparagraph. The selling dealer or his or her agent shall mark  
1216 and affix the decals to qualifying boats in the manner  
1217 prescribed by the department, before delivery of the boat.

1218 (I) The department is hereby authorized to charge dealers  
1219 a fee sufficient to recover the costs of decals issued, except  
1220 the extension decal shall cost \$425.

1221 (II) The proceeds from the sale of decals will be  
1222 deposited into the administrative trust fund.

1223 (III) Decals shall display information to identify the  
1224 boat as a qualifying boat under this sub-subparagraph,  
1225 including, but not limited to, the decal's date of expiration.

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1226           (IV) The department is authorized to require dealers who  
1227 purchase decals to file reports with the department and may  
1228 prescribe all necessary records by rule. All such records are  
1229 subject to inspection by the department.

1230           (V) Any dealer or his or her agent who issues a decal  
1231 falsely, fails to affix a decal, mismarks the expiration date of  
1232 a decal, or fails to properly account for decals will be  
1233 considered prima facie to have committed a fraudulent act to  
1234 evade the tax and will be liable for payment of the tax plus a  
1235 mandatory penalty of 200 percent of the tax, and shall be liable  
1236 for fine and punishment as provided by law for a conviction of a  
1237 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1238 775.083.

1239           (VI) Any nonresident purchaser of a boat who removes a  
1240 decal before permanently removing the boat from the state, or  
1241 defaces, changes, modifies, or alters a decal in a manner  
1242 affecting its expiration date before its expiration, or who  
1243 causes or allows the same to be done by another, will be  
1244 considered prima facie to have committed a fraudulent act to  
1245 evade the tax and will be liable for payment of the tax plus a  
1246 mandatory penalty of 200 percent of the tax, and shall be liable  
1247 for fine and punishment as provided by law for a conviction of a  
1248 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1249 775.083.

1250           (VII) The department is authorized to adopt rules

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1251 necessary to administer and enforce this subparagraph and to  
1252 publish the necessary forms and instructions.

1253       (VIII) The department is hereby authorized to adopt  
1254 emergency rules pursuant to s. 120.54(4) to administer and  
1255 enforce the provisions of this subparagraph.

1256  
1257 If the purchaser fails to remove the qualifying boat from this  
1258 state within the maximum 180 days after purchase or a  
1259 nonqualifying boat or an aircraft from this state within 10 days  
1260 after purchase or, when the boat or aircraft is repaired or  
1261 altered, within 20 days after completion of such repairs or  
1262 alterations, or permits the boat or aircraft to return to this  
1263 state within 6 months from the date of departure, except as  
1264 provided in s. 212.08(7)(fff), or if the purchaser fails to  
1265 furnish the department with any of the documentation required by  
1266 this subparagraph within the prescribed time period, the  
1267 purchaser shall be liable for use tax on the cost price of the  
1268 boat or aircraft and, in addition thereto, payment of a penalty  
1269 to the Department of Revenue equal to the tax payable. This  
1270 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
1271 The maximum 180-day period following the sale of a qualifying  
1272 boat tax-exempt to a nonresident may not be tolled for any  
1273 reason.

1274       Section 18. Subsection (6) of section 212.055, Florida  
1275 Statutes, is amended, and paragraph (f) is added to subsection

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1276 (1) of that section, to read:

1277       212.055 Discretionary sales surtaxes; legislative intent;  
1278 authorization and use of proceeds.—It is the legislative intent  
1279 that any authorization for imposition of a discretionary sales  
1280 surtax shall be published in the Florida Statutes as a  
1281 subsection of this section, irrespective of the duration of the  
1282 levy. Each enactment shall specify the types of counties  
1283 authorized to levy; the rate or rates which may be imposed; the  
1284 maximum length of time the surtax may be imposed, if any; the  
1285 procedure which must be followed to secure voter approval, if  
1286 required; the purpose for which the proceeds may be expended;  
1287 and such other requirements as the Legislature may provide.  
1288 Taxable transactions and administrative procedures shall be as  
1289 provided in s. 212.054.

1290       (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
1291 SURTAX.—

1292       (f) Any discretionary sales surtax levied under this  
1293 subsection pursuant to a referendum held on or after July 1,  
1294 2020, may not be levied for more than 30 years.

1295       (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1296       (a) The school board in each county may levy, pursuant to  
1297 resolution conditioned to take effect only upon approval by a  
1298 majority vote of the electors of the county voting in a  
1299 referendum, a discretionary sales surtax at a rate that may not  
1300 exceed 0.5 percent.

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(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 eligible charter schools based on their proportionate share of the total school district enrollment. The statement must ~~shall~~ conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

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

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

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

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1324 Additionally, the plan shall include the costs of retrofitting  
1325 and providing for technology implementation, including hardware  
1326 and software, for the various sites within the school district.  
1327 Surtax revenues may be used to service ~~for the purpose of~~  
1328 ~~servicing~~ bond indebtedness to finance projects authorized by  
1329 this subsection, and any interest accrued thereto may be held in  
1330 trust to finance such projects. Neither the proceeds of the  
1331 surtax nor any interest accrued thereto shall be used for  
1332 operational expenses. Surtax revenues shared with charter  
1333 schools shall be expended by the charter school in a manner  
1334 consistent with the allowable uses set forth in s. 1013.62(4).  
1335 All revenues and expenditures shall be accounted for in a  
1336 charter school's monthly or quarterly financial statement  
1337 pursuant to s. 1002.33(9). The eligibility of a charter school  
1338 to receive funds under this subsection shall be determined in  
1339 accordance with s. 1013.62(1). If a school's charter is not  
1340 renewed or is terminated and the school is dissolved under the  
1341 provisions of law under which the school was organized, any  
1342 unencumbered funds received under this subsection shall revert  
1343 to the sponsor.

1344 (d) Surtax revenues collected by the Department of Revenue  
1345 pursuant to this subsection shall be distributed to the school  
1346 board imposing the surtax in accordance with law.

1347 Section 19. The amendment made by this act to s.  
1348 212.055(6), Florida Statutes, which amends the allowable uses of

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1349 the school capital outlay surtax, applies to levies authorized  
1350 by vote of the electors on or after July 1, 2020.

1351 Section 20. Effective January 1, 2021, section 212.134,  
1352 Florida Statutes, is created to read:

1353 212.134 Information returns relating to payment-card and  
1354 third-party network transactions.—

1355 (1) For each year in which a payment settlement entity, an  
1356 electronic payment facilitator, or other third party contracted  
1357 with the payment settlement entity to make payments to settle  
1358 reportable payment transactions on behalf of the payment  
1359 settlement entity must file a return pursuant to s. 6050W of the  
1360 Internal Revenue Code, the entity, the facilitator, or the third  
1361 party must submit the information in the return to the  
1362 department by the 30th day after filing the federal return. The  
1363 format of the information returns required must be either a copy  
1364 of such information returns or a copy of such information  
1365 returns related to participating payees with an address in the  
1366 state. For purposes of this subsection, the term "payment  
1367 settlement entity" has the same meaning as provided in s. 6050W  
1368 of the Internal Revenue Code.

1369 (2) All reports submitted to the department under this  
1370 section must be in an electronic format.

1371 (3) Any payment settlement entity, facilitator, or third  
1372 party failing to file the information return required, filing an  
1373 incomplete information return, or not filing an information

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1374 return within the time prescribed is subject to a penalty of  
1375 \$1,000 for each failure, if the failure is for not more than 30  
1376 days, with an additional \$1,000 for each month or fraction of a  
1377 month during which each failure continues. The total amount of  
1378 penalty imposed on a reporting entity may not exceed \$10,000  
1379 annually.

1380 (4) The executive director or his or her designee may  
1381 waive the penalty if he or she determines that the failure to  
1382 timely file an information return was due to reasonable cause  
1383 and not due to willful negligence, willful neglect, or fraud.

1384 Section 21. Section 212.181, Florida Statutes, is created  
1385 to read:

1386 212.181 Determination of business address situs,  
1387 distributions, and adjustments.-

1388 (1) For each certificate of registration issued pursuant  
1389 to s. 212.18(3)(b), the department shall assign the place of  
1390 business to a county based on the location address provided at  
1391 the time of registration or at the time the dealer notifies the  
1392 department of a change in a business location address.

1393 (2)(a) Each county that furnishes to the department  
1394 information needed to update the electronic database created and  
1395 maintained pursuant to s. 202.22(2)(a), including addresses of  
1396 new developments, changes in addresses, annexations,  
1397 incorporations, reorganizations, and any other changes in  
1398 jurisdictional boundaries within the county, must specify an



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1399 effective date, which must be the next ensuing January 1 or July  
1400 1, and must be furnished to the department at least 120 days  
1401 before the effective date. A county that provides notification  
1402 to the department at least 120 days before the effective date  
1403 that it has reviewed the database and has no changes for the  
1404 ensuing January 1 or July 1 satisfies the requirement of this  
1405 paragraph.

1406 (b) A county that imposes a tourist development tax in a  
1407 subcounty special district pursuant to s. 125.0104(3)(b) must  
1408 identify the subcounty special district addresses to which the  
1409 tourist development tax applies as part of the address  
1410 information submission required under paragraph (a). This  
1411 paragraph does not apply to counties that self-administer the  
1412 tax pursuant to s. 125.0104(10).

1413 (c) The department shall update the electronic database  
1414 created and maintained under s. 202.22(2)(a) using the  
1415 information furnished by local taxing jurisdictions under  
1416 paragraph (a) and shall ensure each business location is  
1417 correctly assigned to the applicable county pursuant to  
1418 subsection (1). Each update must specify the effective date as  
1419 the next ensuing January 1 or July 1 and must be posted by the  
1420 department on a website not less than 90 days before the  
1421 effective date.

1422 (3)(a) For distributions made pursuant to ss. 125.0104,  
1423 212.20(6)(a), (b), and (d)2., misallocations occurring solely

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1424 due to the assignment of an address to an incorrect county will  
1425 be corrected prospectively only from the date the department is  
1426 made aware of the misallocation, subject to the following:

1427 1. If the county that should have received the  
1428 misallocated distributions followed the notification and timing  
1429 provisions in subsection (2) for the affected periods, such  
1430 misallocations may be adjusted by prorating current and future  
1431 distributions for the period the misallocation occurred, not to  
1432 exceed 36 months from the date the department is made aware of  
1433 the misallocation.

1434 2. If the county that received the misallocated  
1435 distribution followed the notification and timing provisions in  
1436 subsection (2) for the affected periods and the county that  
1437 should have received the misallocation did not, the correction  
1438 shall apply only prospectively from the date the department is  
1439 made aware of the misallocation.

1440 (b) Nothing in this subsection prevents affected counties  
1441 from determining an alternative method of adjustment pursuant to  
1442 an interlocal agreement. Affected counties with an interlocal  
1443 agreement must provide a copy of the interlocal agreement  
1444 specifying an alternative method of adjustment to the department  
1445 within 90 days after the date of the department's notice of the  
1446 misallocation.

1447 (4) The department may adopt rules to administer this  
1448 section, including rules establishing procedures and forms.

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1449       Section 22. Section 215.179, Florida Statutes, is created  
1450 to read:

1451       215.179 Solicitation of payment.—An owner of a public  
1452 building or the owner's employee may not seek, accept, or  
1453 solicit any payment or other form of consideration for providing  
1454 the written allocation letter described in s. 179D(d)(4) of the  
1455 Internal Revenue Code and Internal Revenue Service (IRS) Notice  
1456 2008-40. An allocation letter must be signed and returned to the  
1457 architect, engineer, or contractor within 15 days after written  
1458 request. The architect, engineer, or contractor shall file the  
1459 allocation request with the Department of Financial Services.  
1460 This section is effective until the Internal Revenue Service  
1461 supersedes s. 3 of IRS Notice 2008-40 and materially modifies  
1462 the allocation process therein.

1463       Section 23. Section 213.0537, Florida Statutes, is created  
1464 to read:

1465       213.0537 Electronic notification with affirmative  
1466 consent.—

1467       (1) Notwithstanding any other provision of law, the  
1468 Department of Revenue may send notices electronically, by postal  
1469 mail, or both. Electronic transmission may be used only with the  
1470 affirmative consent of the taxpayer or its representative.  
1471 Documents sent pursuant to this section comply with the same  
1472 timing and form requirements as documents sent by postal mail.  
1473 If a document sent electronically is returned as undeliverable,

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1474 the department must resend the document by postal mail. However,  
1475 the original electronic transmission used with the affirmative  
1476 consent of the taxpayer or its representative is the official  
1477 mailing for purposes of this chapter.

1478 (2) A notice sent electronically will be considered to  
1479 have been received by the recipient if the transmission is  
1480 addressed to the address provided by the taxpayer or its  
1481 representative. A notice sent electronically will be considered  
1482 received even if no individual is aware of its receipt. In  
1483 addition, a notice sent electronically shall be considered  
1484 received if the department does not receive notification that  
1485 the document was undeliverable.

1486 (3) For the purposes of this section, the term:

1487 (a) "Affirmative consent" means that the taxpayer or its  
1488 representative expressly consented to receive notices  
1489 electronically either in response to a clear and conspicuous  
1490 request for the taxpayer's or its representative's consent, or  
1491 at the taxpayer's or its representative's own initiative.

1492 (b) "Notice" means all communications from the department  
1493 to the taxpayer or its representative, including, but not  
1494 limited to, billings, notices issued during the course of an  
1495 audit, proposed assessments, and final assessments authorized by  
1496 this chapter and any other actions constituting final agency  
1497 action within the meaning of chapter 120.

1498 Section 24. Paragraph (b) of subsection (1) of section

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213.21, Florida Statutes, is amended to read:

213.21 Informal conferences; compromises.—

(1)

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

Section 25. Effective upon this act becoming a law, paragraph (a) of subsection (4) of section 220.1105, Florida Statutes, is amended to read:

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

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

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

1. "Eligible taxpayer" means:

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

b. For fiscal year 2019-2020, a taxpayer whose taxable year begins between April 1, 2018, and March 31, 2019, and whose

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

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

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

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

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

5. "Taxpayer refund share" for a fiscal year means an eligible taxpayer's final tax liability as a percentage of the 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 26. The amendment made by this act to s. 220.1105(4)(a)3., Florida Statutes, is remedial in nature and

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1549 applies retroactively.

1550 Section 27. Subsections (1), (2), and (5) of section  
1551 443.163, Florida Statutes, are amended to read:

1552 443.163 Electronic reporting and remitting of  
1553 contributions and reimbursements.—

1554 (1) An employer may file any report and remit any  
1555 contributions or reimbursements required under this chapter by  
1556 electronic means. The Department of Economic Opportunity or the  
1557 state agency providing reemployment assistance tax collection  
1558 services shall adopt rules prescribing the format and  
1559 instructions necessary for electronically filing reports and  
1560 remitting contributions and reimbursements to ensure a full  
1561 collection of contributions and reimbursements due. The  
1562 acceptable method of transfer, the method, form, and content of  
1563 the electronic means, and the method, if any, by which the  
1564 employer will be provided with an acknowledgment shall be  
1565 prescribed by the department or its tax collection service  
1566 provider. However, any employer who employed 10 or more  
1567 employees in any quarter during the preceding state fiscal year  
1568 must file the Employers Quarterly Reports, including any  
1569 corrections, for the current calendar year and remit the  
1570 contributions and reimbursements due by electronic means  
1571 approved by the tax collection service provider. ~~A person who~~  
1572 ~~prepared and reported for 100 or more employers in any quarter~~  
1573 ~~during the preceding state fiscal year must file the Employers~~

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~~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~~



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1599 ~~other penalty provided by this chapter. However, the penalty~~  
1600 ~~does not apply if the tax collection service provider waives the~~  
1601 ~~electronic filing requirement in advance.~~

1602 (5) The tax collection service provider may waive the  
1603 penalty imposed by this section if a ~~written~~ request for a  
1604 waiver ~~is filed which~~ establishes that imposition would be  
1605 inequitable. Examples of inequity include, but are not limited  
1606 to, situations where the failure to electronically file was  
1607 caused by one of the following factors:

1608 (a) Death or serious illness of the person responsible for  
1609 the preparation and filing of the report.

1610 (b) Destruction of the business records by fire or other  
1611 casualty.

1612 (c) Unscheduled and unavoidable computer downtime.

1613 Section 28. Subsections (1) and (3) of section 626.932,  
1614 Florida Statutes, are amended to read:

1615 626.932 Surplus lines tax.—

1616 (1) The premiums charged for surplus lines coverages are  
1617 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
1618 premiums charged for such insurance. The surplus lines agent  
1619 shall collect from the insured the amount of the tax at the time  
1620 of the delivery of the cover note, certificate of insurance,  
1621 policy, or other initial confirmation of insurance, in addition  
1622 to the full amount of the gross premium charged by the insurer  
1623 for the insurance. The surplus lines agent is prohibited from

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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 must be taxed in accordance with subsection (1) and the agent shall report the total premium for the risk that is located in this state and the total premium for the risk that is located outside of this state to the Florida Surplus Lines Service Office in the manner and form directed by the Florida Surplus Lines Service Office ~~The tax must not exceed the tax rate where the risk or exposure is located.~~

Section 29. Paragraph (b) of subsection (6) of section 1013.64, Florida Statutes, is amended to read:

1013.64 Funds for comprehensive educational plant needs; construction cost maximums for school district capital projects.—Allocations from the Public Education Capital Outlay and Debt Service Trust Fund to the various boards for capital outlay projects shall be determined as follows:

(6)

(b)1. A district school board may not use funds from the following sources: Public Education Capital Outlay and Debt

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1649 Service Trust Fund; School District and Community College  
 1650 District Capital Outlay and Debt Service Trust Fund; Classrooms  
 1651 First Program funds provided in s. 1013.68; nonvoted 1.5-mill  
 1652 levy of ad valorem property taxes provided in s. 1011.71(2);  
 1653 Classrooms for Kids Program funds provided in s. 1013.735;  
 1654 District Effort Recognition Program funds provided in s.  
 1655 1013.736; or High Growth District Capital Outlay Assistance  
 1656 Grant Program funds provided in s. 1013.738 to pay for any  
 1657 portion of the cost of any new construction of educational plant  
 1658 space with a total cost per student station, including change  
 1659 orders, which exceeds:

- 1660       a. \$17,952 for an elementary school;
- 1661       b. \$19,386 for a middle school; or
- 1662       c. \$25,181 for a high school,

1663

1664 (January 2006) as adjusted annually to reflect increases or  
 1665 decreases in the Consumer Price Index. The department, in  
 1666 conjunction with the Office of Economic and Demographic  
 1667 Research, shall review and adjust the cost per student station  
 1668 limits to reflect actual construction costs by January 1, 2020,  
 1669 and annually thereafter. The adjusted cost per student station  
 1670 shall be used by the department for computation of the statewide  
 1671 average costs per student station for each instructional level  
 1672 pursuant to paragraph (d). The department shall also collaborate  
 1673 with the Office of Economic and Demographic Research to select

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1674 an industry-recognized construction index to replace the  
1675 Consumer Price Index by January 1, 2020, adjusted annually to  
1676 reflect changes in the construction index.

1677 2. School districts shall maintain accurate documentation  
1678 related to the costs of all new construction of educational  
1679 plant space reported to the Department of Education pursuant to  
1680 paragraph (d). The Auditor General shall review the  
1681 documentation maintained by the school districts and verify  
1682 compliance with the limits under this paragraph during its  
1683 scheduled operational audits of the school district.

1684 3. Except for educational facilities and sites subject to  
1685 a lease-purchase agreement entered pursuant to s. 1011.71(2)(e)  
1686 or funded solely through local impact fees, in addition to the  
1687 funding sources listed in subparagraph 1., a district school  
1688 board may not use funds from any sources for new construction of  
1689 educational plant space with a total cost per student station,  
1690 including change orders, which equals more than the current  
1691 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,  
1692 if a contract has been executed for architectural and design  
1693 services or for construction management services before July 1,  
1694 2017, a district school board may use funds from any source for  
1695 the new construction of educational plant space and such funds  
1696 are exempt from the total cost per student station requirements.

1697 4. A district school board must not use funds from the  
1698 Public Education Capital Outlay and Debt Service Trust Fund or

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the School District and Community College District Capital Outlay and Debt Service Trust Fund for any new construction of an ancillary plant that exceeds 70 percent of the average cost per square foot of new construction for all schools.

Section 30. 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,

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1724 computer disks, staplers and staples used to secure paper  
1725 products, protractors, compasses, and calculators.

1726 (2) The tax levied under chapter 212, Florida Statutes,  
1727 may not be collected during the period from August 7, 2020,  
1728 through August 9, 2020, on the first \$1,000 of the sales price  
1729 of personal computers or personal computer-related accessories  
1730 purchased for noncommercial home or personal use. As used in  
1731 this subsection, the term:

1732 (a) "Personal computers" includes electronic book readers,  
1733 laptops, desktops, handheld devices, tablets, or tower  
1734 computers. The term does not include cellular telephones, video  
1735 game consoles, digital media receivers, or devices that are not  
1736 primarily designed to process data.

1737 (b) "Personal computer-related accessories" includes  
1738 keyboards, mice, personal digital assistants, monitors, other  
1739 peripheral devices, modems, routers, and nonrecreational  
1740 software, regardless of whether the accessories are used in  
1741 association with a personal computer base unit. The term does  
1742 not include furniture or systems, devices, software, or  
1743 peripherals that are designed or intended primarily for  
1744 recreational use. The term "monitor" does not include any device  
1745 that includes a television tuner.

1746 (3) The tax exemptions provided in this section do not  
1747 apply to sales within a theme park or entertainment complex as  
1748 defined in s. 509.013(9), Florida Statutes, within a public

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1749 lodging establishment as defined in s. 509.013(4), Florida  
1750 Statutes, or within an airport as defined in s. 330.27(2),  
1751 Florida Statutes.

1752 (4) The tax exemptions provided in this section may apply  
1753 at the option of a dealer if less than 5 percent of the dealer's  
1754 gross sales of tangible personal property in the prior calendar  
1755 year are comprised of items that would be exempt under this  
1756 section. If a qualifying dealer chooses not to participate in  
1757 the tax holiday, by August 1, 2020, the dealer must notify the  
1758 Department of Revenue in writing of its election to collect  
1759 sales tax during the holiday and must post a copy of that notice  
1760 in a conspicuous location at its place of business.

1761 (5) The Department of Revenue is authorized, and all  
1762 conditions are deemed met, to adopt emergency rules pursuant to  
1763 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1764 this section. Notwithstanding any other provision of law,  
1765 emergency rules adopted pursuant to this subsection are  
1766 effective for 6 months after adoption and may be renewed during  
1767 the pendency of procedures to adopt permanent rules addressing  
1768 the subject of the emergency rules.

1769 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
1770 nonrecurring funds is appropriated from the General Revenue Fund  
1771 to the Department of Revenue for the purpose of implementing  
1772 this section. Funds remaining unexpended or unencumbered from  
1773 this appropriation as of June 30, 2020, shall revert and be

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1774 reappropriated for the same purpose in the 2020-2021 fiscal  
1775 year.

1776 (7) This section shall take effect upon this act becoming  
1777 a law.

1778 Section 31. Disaster preparedness supplies; sales tax  
1779 holiday.—

1780 (1) The tax levied under chapter 212, Florida Statutes,  
1781 may not be collected during the period from May 29, 2020,  
1782 through June 4, 2020, on the sale of:

1783 (a) A portable self-powered light source selling for \$20  
1784 or less.

1785 (b) A portable self-powered radio, two-way radio, or  
1786 weather-band radio selling for \$50 or less.

1787 (c) A tarpaulin or other flexible waterproof sheeting  
1788 selling for \$50 or less.

1789 (d) An item normally sold as, or generally advertised as,  
1790 a ground anchor system or tie-down kit selling for \$50 or less.

1791 (e) A gas or diesel fuel tank selling for \$25 or less.

1792 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
1793 volt, or 9-volt batteries, excluding automobile and boat  
1794 batteries, selling for \$30 or less.

1795 (g) A nonelectric food storage cooler selling for \$30 or  
1796 less.

1797 (h) A portable generator used to provide light or  
1798 communications or preserve food in the event of a power outage



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1799 selling for \$750 or less.

1800 (i) Reusable ice selling for \$10 or less.

1801 (2) The tax exemptions provided in this section do not  
1802 apply to sales within a theme park or entertainment complex as  
1803 defined in s. 509.013(9), Florida Statutes, within a public  
1804 lodging establishment as defined in s. 509.013(4), Florida  
1805 Statutes, or within an airport as defined in s. 330.27(2),  
1806 Florida Statutes.

1807 (3) The Department of Revenue is authorized, and all  
1808 conditions are deemed met, to adopt emergency rules pursuant to  
1809 s. 120.54(4), Florida Statutes, to administer this section.

1810 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
1811 nonrecurring funds is appropriated from the General Revenue Fund  
1812 to the Department of Revenue for the purpose of implementing  
1813 this section.

1814 (5) This section shall take effect upon this act becoming  
1815 a law.

1816 Section 32. (1) The Department of Revenue is authorized,  
1817 and all conditions are deemed met, to adopt emergency rules  
1818 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
1819 implementing the amendments made by this act to ss. 206.05,  
1820 206.8741, 206.90, 212.05, 213.21, and 220.1105, Florida  
1821 Statutes, and the creation of ss. 212.134 and 212.181, Florida  
1822 Statutes, by this act. Notwithstanding any other provision of  
1823 law, emergency rules adopted pursuant to this subsection are

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1824 effective for 6 months after adoption and may be renewed during  
1825 the pendency of procedures to adopt permanent rules addressing  
1826 the subject of the emergency rules.

1827 (2) This section shall take effect upon this act becoming  
1828 a law and expires July 1, 2023.

1829 Section 33. Except as otherwise expressly provided in this  
1830 act, and except for this section, which shall take effect upon  
1831 this act becoming a law, this act shall take effect July 1,  
1832 2020.