

1 A bill to be entitled
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

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.;

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

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

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

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

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

160
161 Be It Enacted by the Legislature of the State of Florida:

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163 Section 1. Paragraph (b) of subsection (5) of section
164 125.0104, Florida Statutes, is amended to read:

165 125.0104 Tourist development tax; procedure for levying;
166 authorized uses; referendum; enforcement.—

167 (5) AUTHORIZED USES OF REVENUE.—

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

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.

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

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

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

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

211 (b) A schedule displaying:

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

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

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

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

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

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

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

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

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.

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.

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

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

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

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.

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

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

481
482 If one of the above classes constituted less than 5 percent of
483 the total assessed value of all real property in a county on the
484 previous assessment roll, the department may combine it with one
485 or more other classes of real property for purposes of
486 assessment ratio studies or use the weighted average of the
487 other classes for purposes of calculating the level of
488 assessment for all real property in a county. The department
489 shall also publish such results for any subclassifications of
490 the classes or assessment rolls it may have chosen to study.

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

494 196.173 Exemption for deployed servicemembers.—

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

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

1999.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

526 (p) Operation Pacific Eagle, which began in September
527 2017.

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

529
530 The Department of Revenue shall notify all property appraisers
531 and tax collectors in this state of the designated military
532 operations.

533 Section 8. The amendment made by this act to s.
534 196.173(2), Florida Statutes, first applies to the 2020 ad
535 valorem tax roll.

536 Section 9. Application deadline for additional ad valorem
537 tax exemption for specified deployments.—

538 (1) Notwithstanding the filing deadlines contained in s.
539 196.173(6), Florida Statutes, the deadline for an applicant to
540 file an application with the property appraiser for an
541 additional ad valorem tax exemption under s. 196.173, Florida
542 Statutes, for the 2020 tax roll is June 1, 2020.

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

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

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

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

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-

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.

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

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:

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

676 is not possible. In such event, however, property appraisers
677 must work with county tax collectors to ensure the timely
678 assessment and collection of taxes. The number of days by which
679 the deadlines shall be extended shall equal the number of days
680 by which the deadline for mailing the notice of proposed taxes
681 is extended beyond 55 days after certification. If any taxing
682 authority fails to provide the information required in this
683 paragraph to the property appraiser in a timely fashion, the
684 taxing authority shall be prohibited from levying a millage rate
685 greater than the rolled-back rate computed pursuant to
686 subsection (1) for the upcoming fiscal year, which rate shall be
687 computed by the property appraiser and used in preparing the
688 notice of proposed property taxes. Each multicounty taxing
689 authority that levies taxes in any county that has extended the
690 deadline for mailing the notice due to a declared state of
691 emergency and that has noticed hearings in other counties must
692 advertise the hearing at which it intends to adopt a tentative
693 budget and millage rate in a newspaper of general paid
694 circulation within each county not less than 2 days or more than
695 5 days before the hearing.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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.

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

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

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.

1301 (b) The resolution must ~~shall~~ include a statement that
1302 provides a brief and general description of the school capital
1303 outlay projects to be funded by the surtax. The resolution must
1304 include a statement that the revenues collected must be shared
1305 with eligible charter schools based on their proportionate share
1306 of the total school district enrollment. The statement must
1307 ~~shall~~ conform to the requirements of s. 101.161 and shall be
1308 placed on the ballot by the governing body of the county. The
1309 following question shall be placed on the ballot:

1310
1311 FOR THE CENTS TAX

1312 AGAINST THE CENTS TAX
1313
1314
1315
1316

1317 (c) The resolution providing for the imposition of the
1318 surtax must ~~shall~~ set forth a plan for use of the surtax
1319 proceeds for fixed capital expenditures or fixed capital costs
1320 associated with the construction, reconstruction, or improvement
1321 of school facilities and campuses which have a useful life
1322 expectancy of 5 or more years, and any land acquisition, land
1323 improvement, design, and engineering costs related thereto.

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

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

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

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

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.

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,

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

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

1524 final tax liability for such taxable year is greater than zero;
1525 or

1526 c. For fiscal year 2020-2021 a taxpayer whose taxable year
1527 begins between April 1, 2019, and March 31, 2020, and whose
1528 final tax liability for such taxable year is greater than zero.

1529 2. "Excess collections" for a fiscal year means the amount
1530 by which net collections for a fiscal year exceeds adjusted
1531 forecasted collections for that fiscal year.

1532 3. "Final tax liability" means the taxpayer's amount of
1533 tax due under this chapter for a taxable year, reported on a
1534 return filed with the department, plus the amount of any credit
1535 taken on such return under s. 220.1875.

1536 4. "Total eligible tax liability" for a fiscal year means
1537 the sum of final tax liabilities of all eligible taxpayers for a
1538 fiscal year as such liabilities are shown on the latest return
1539 filed with the department as of February 1 immediately following
1540 that fiscal year.

1541 5. "Taxpayer refund share" for a fiscal year means an
1542 eligible taxpayer's final tax liability as a percentage of the
1543 total eligible tax liability for that fiscal year.

1544 6. "Taxpayer refund" for a fiscal year means the taxpayer
1545 refund share for a fiscal year multiplied by the excess
1546 collections for a fiscal year.

1547 Section 26. The amendment made by this act to s.
1548 220.1105(4)(a)3., Florida Statutes, is remedial in nature and

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~~

~~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~~

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

1624 absorbing such tax or, as an inducement for insurance or for any
1625 other reason, rebating all or any part of such tax or of his or
1626 her commission.

1627 (3) If a surplus lines policy covers risks or exposures
1628 only partially in this state and the state is the home state as
1629 defined in the federal Nonadmitted and Reinsurance Reform Act of
1630 2010 (NRRA), the tax payable shall be computed on the gross
1631 premium. The surplus lines policy must be taxed in accordance
1632 with subsection (1) and the agent shall report the total premium
1633 for the risk that is located in this state and the total premium
1634 for the risk that is located outside of this state to the
1635 Florida Surplus Lines Service Office in the manner and form
1636 directed by the Florida Surplus Lines Service Office ~~The tax~~
1637 ~~must not exceed the tax rate where the risk or exposure is~~
1638 ~~located.~~

1639 Section 29. Paragraph (b) of subsection (6) of section
1640 1013.64, Florida Statutes, is amended to read:

1641 1013.64 Funds for comprehensive educational plant needs;
1642 construction cost maximums for school district capital
1643 projects.—Allocations from the Public Education Capital Outlay
1644 and Debt Service Trust Fund to the various boards for capital
1645 outlay projects shall be determined as follows:

1646 (6)

1647 (b)1. A district school board may not use funds from the
1648 following sources: Public Education Capital Outlay and Debt

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

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

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,

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

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

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

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

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.