Amendment No. 5

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED
ADOPTED AS AMENDED
ADOPTED W/O OBJECTION
FAILED TO ADOPT
WITHDRAWN
OTHER

Committee/Subcommittee hearing bill: Appropriations Committee
Representative Avila offered the following:

Amendment (with title amendment)

Between lines 886 and 887, insert:

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

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership...
requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution.
institution if the educational institution that currently uses
the land, buildings, and other improvements for educational
purposes received the exemption under this section on the same
property in any 10 prior years, and, under a lease, the
educational institution is responsible for any taxes owed and
for ongoing maintenance and operational expenses for the land,
buildings, and other improvements. For such leasehold
properties, the educational institution shall receive the full
benefit from the exemption. The owner of the property shall
disclose to the educational institution the full amount of the
benefit derived from the exemption and the method for ensuring
the educational institution receives the benefit. If legal title
to property is held by a governmental agency that leases the
property to a lessee, the property shall be deemed to be owned
by the governmental agency and used exclusively for educational
purposes if the governmental agency continues to use such
property exclusively for educational purposes pursuant to a
sublease or other contractual agreement with that lessee. If the
title to land is held by the trustee of an irrevocable inter
vivos trust and if the trust grantor owns 100 percent of the
entity that owns an educational institution that is using the
land exclusively for educational purposes, the land is deemed to
be property owned by the educational institution for purposes of
this exemption. Property owned by an educational institution
shall be deemed to be used for an educational purpose if the
institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

-----------------------------------------------

**TITLE AMENDMENT**

Remove line 52 and insert:
certain properties; amending s. 196.198, F.S.; exempting land and real property improvements used exclusively for educational purposes from ad valorem taxes if certain criteria are met; providing that the educational institution shall receive the full benefit from the exemption; requiring the property owner to make certain disclosures to the educational institution; amending s. 200.065, F.S.;