The Committee on Appropriations (Stargel and Gainer) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Effective upon this act becoming a law, paragraphs (a), (b), and (e) of subsection (5) of section 125.0104, Florida Statutes, are amended, and paragraph (f) is added to that subsection, to read:

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—
(5) AUTHORIZED USES OF REVENUE.—

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

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:
   a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;
   b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or
   c. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or
   d. Parks or trails that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;

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

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

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

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

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

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

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

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

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

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

7.a. To defray the cost of water quality improvement projects, including, but not limited to, flood mitigation; seagrass removal; algae control, cleanup, or prevention measures; waterway network restoration measures; and septic-to-sewer conversion projects. Tax revenues may be used for these purposes only if all of the following conditions are satisfied:

(I) In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least $10 million in tourist development tax revenue was received.

(II) The county governing board approves the use for the proposed water quality improvement project by a vote of at least two-thirds of its membership.

(III) No more than 60 percent of the cost of the proposed water quality improvement project will be paid for with tourist development tax revenues and the sources of funding for the remaining cost are identified and confirmed by the county governing board.

(IV) At least 60 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism.

(V) An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the water quality improvement project on tourist-related businesses in the county.

(VI) Revenues may not be used to pay the normal operating
expenses of water systems, wastewater systems, or sewer systems.

(VII) Local government entities must exhaust all other financing mechanisms available before utilizing revenues for water quality improvement projects.

b. This subparagraph expires July 1, 2030.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 2. Section 189.033, Florida Statutes, is amended to
Independent special district services in disproportionately affected county; rate reduction for providers providing economic benefits.—If the governing body of an independent special district that provides water, wastewater, and sanitation services in a disproportionately affected county as defined in s. 288.106(8), determines that a new user or the expansion of an existing user of one or more of its utility systems will provide a significant benefit to the community in terms of increased job opportunities, economies of scale, or economic development in the area, the governing body may authorize a reduction of its rates, fees, or charges for that user for a specified period of time. A governing body that exercises this power must do so by resolution that states the anticipated economic benefit justifying the reduction as well as the period of time that the reduction will remain in place. As used in this section, the term "disproportionally affected county" means Bay County, Escambia County, Franklin County, Gulf County, Okaloosa County, Santa Rosa County, Walton County, or Wakulla County.

Section 3. Paragraphs (c) and (d) of subsection (11) of section 192.001, Florida Statutes, are amended to read:

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

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

(c)1. “Inventory” means only those chattels consisting of
items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

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

3. Notwithstanding any provision in this section to the contrary, the term “inventory,” for all levies other than school district levies, also means construction equipment owned by a heavy equipment rental dealer that is for sale or short-term rental in the normal course of business on the annual assessment
date. For the purposes of this chapter and chapter 196, the term "heavy equipment rental dealer" means a person or an entity principally engaged in the business of short-term rental and sale of equipment described under 532412 of the North American Industry Classification System, including attachments for the equipment or other ancillary equipment. As used in this subparagraph, the term "short-term rental" means the rental of a dealer’s heavy equipment rental property for less than 365 days under an open-ended contract or under a contract with unlimited terms. The prior short-term rental of any construction or industrial equipment does not disqualify such property from qualifying as inventory under this paragraph following the term of such rental. The term "inventory" does not include heavy equipment rented with an operator.

(d) "Tangible personal property" means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. For the purposes of tangible personal property constructed or installed by an electric utility, construction work in progress is not
deemed substantially completed unless all permits or approvals
required to generate electricity for sale, excluding test
generation, have been received or approved. Inventory and
household goods are expressly excluded from this definition.

Section 4. Section 193.019, Florida Statutes, is created to
read:

193.019 Hospitals; community benefit reporting.—
(1) As used in this section, the term:
(a) “Department” means the Department of Revenue.
(b) “Hospital” has the same meaning as in s. 196.012(8).
(2) By April 1 of each year, a county property appraiser
shall calculate and submit to the department the valuation of
the property tax exemption for the prior tax year granted
pursuant to s. 196.196 or s. 196.197 for each property owned by
a hospital.
(3) A hospital shall submit to the department its Internal
Revenue Service Form 990, Schedule H, within 30 business days
after the filing of the form with the Internal Revenue Service.
The hospital shall also submit a document showing the
attribution of the net community benefit expense shown in Form
990 to each county where its property is located. A county may
attribute net community benefit expense to its property located
in a county based on services and activities provided in the
county to residents of the county.
(4) The department must determine whether the net community
benefit expense attributed to property located in a county
equals or exceeds the tax reduction resulting from the
exemptions described in subsection (2).
(5) If the department determines that the net community
benefit expense does not equal or exceed the value of the
exemption, it shall notify the respective property appraiser to
reduce the exemption proportionately so that it equals the ratio
of the tax reduction to the net community benefit expense.

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

(7) The department shall adopt a form by rule to administer
this section.

Section 5. Section 193.1557, Florida Statutes, is created
to read:

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

Section 6. Paragraph (e) of subsection (3) of section
194.011, Florida Statutes, is amended to read:

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

(e)1. A condominium association, a cooperative association,
or any homeowners’ association as defined in s. 723.075, with
approval of its board of administration or directors, may file
with the value adjustment board a single joint petition on
behalf of any association members who own parcels of property
which the property appraiser determines are substantially
similar with respect to location, proximity to amenities, number
of rooms, living area, and condition. The condominium
association, cooperative association, or homeowners’ association
as defined in s. 723.075 shall provide the unit owners with
notice of its intent to petition the value adjustment board by
hand delivery or certified mail, return receipt requested,
except that such notice may be electronically transmitted to a
unit owner who has expressly consented in writing to receiving
notices by electronic transmission. If the association is a
condominium association or cooperative association, the notice
must also be posted conspicuously on the condominium or
cooperative property in the same manner as a notice of board
meeting under ss. 718.112(2) and 719.106(1). Such notice must
and shall provide at least 14 days for a unit owner to elect,
in writing, that his or her unit not be included in the
petition.

2. A condominium association, a cooperative association, or
a homeowners’ association as defined in s. 723.075 which has
filed a single joint petition under this subsection may continue
to represent, prosecute on behalf of, and defend the unit owners
through any related subsequent proceeding in any tribunal,
including judicial review under part II of this chapter and any
appeals. This subparagraph is intended to clarify existing law
and applies to cases pending on July 1, 2020, and to cases
beginning thereafter.

Section 7. Subsection (1) of section 194.035, Florida
Statutes, is amended to read:

194.035 Special magistrates; property evaluators.—
(1) In counties having a population of more than 75,000,
the board shall appoint special magistrates for the purpose of
taking testimony and making recommendations to the board, which
recommendations the board may act upon without further hearing.
These special magistrates may not be elected or appointed
officials or employees of the county but shall be selected from
a list of those qualified individuals who are willing to serve
as special magistrates. Employees and elected or appointed
officials of a taxing jurisdiction or of the state may not serve
as special magistrates. The clerk of the board shall annually
notify such individuals or their professional associations to
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 with no less than 5 years’ experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years’ experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser’s organization with not less than 5 years’ experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate’s qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all
testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

Section 8. Subsection (2) of section 194.181, Florida Statutes, is amended to read:

194.181 Parties to a tax suit.—
(2) (a) In any case brought by a condominium association or cooperative association on behalf of some or all unit owners, contesting the assessment of any property, the county property appraiser is the party defendant.

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

(c)1. In any case brought by the property appraiser under s. 194.036(1)(a) or (b) concerning a value adjustment board decision on a single joint petition filed by a condominium association or cooperative association under s. 194.011(3), the association and all unit owners included in the single joint petition are the party defendants.
2. The condominium association or cooperative association must provide unit owners with notice of its intent to respond to or answer the property appraiser’s complaint and advise the unit owners that they may elect to:
   a. Retain their own counsel to defend the appeal;
   b. Choose not to defend the appeal; or
   c. Be represented together with unit owners by the association.

3. The notice required in subparagraph 2. must be hand-delivered or sent by certified mail, return receipt requested, to the unit owners, except that such notice may be electronically transmitted to a unit owner who has expressly consented in writing to receiving notices through electronic transmission. Additionally, the notice must be posted conspicuously on the condominium or cooperative property in the same manner as for notice of board meetings under ss. 718.112(2) and 719.106(1). The association must provide at least 14 days for unit owners to respond to the notice. Any unit owner who does not respond to the association’s notice will be represented by the association.

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

Section 9. 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.
3. Multifamily, up to nine units.
5. Cooperatives.
6. Retirement homes.

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

Section 10. Subsection (2) and paragraph (a) of subsection (3) of section 195.096, Florida Statutes, are amended to read:

195.096 Review of assessment rolls.—

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

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

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

(c) In conducting assessment ratio studies, the department
must use all practicable steps, including stratified statistical
and analytical reviews and sale-qualification studies, to
maximize the representativeness or statistical reliability of
samples of properties in tests of each classification, stratum,
or roll made the subject of a ratio study published by it. The
department shall document and retain records of the measures of
representativeness of the properties studied in compliance with
this section. Such documentation must include a record of
findings used as the basis for the approval or disapproval of
the tax roll in each county pursuant to s. 193.1142. In
addition, to the greatest extent practicable, the department
shall study assessment roll strata by subclassifications such as
value groups and market areas for each classification or stratum
to be studied, to maximize the representativeness of ratio study
samples. For purposes of this section, the department shall rely
primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification studied and for the roll as a whole.

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

(e) The department and each property appraiser shall cooperate in the conduct of these reviews, and each shall make available to the other all matters and records bearing on the preparation and computation of the reviews. The property appraisers shall provide any and all data requested by the department in the conduct of the studies, including electronic data processing tapes. Any and all data and samples developed or obtained by the department in the conduct of the studies shall be confidential and exempt from the provisions of s. 119.07(1) until a presentation of the findings of the study is made to the property appraiser. After the presentation of the findings, the department shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies, including tapes. Direct reimbursable costs of providing the data shall be borne by the party who requested it. Copies of existing data or records, whether maintained or required pursuant to law or rule, or data or records otherwise 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
(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 679 (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.

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

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

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

Section 11. Effective upon this act becoming a law, subsection (2) of section 196.173, Florida Statutes, is amended to read:

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

(a) Operation Joint Task Force Bravo, which began in 1995.
(b) Operation Joint Guardian, which began on June 12, 1999.
(c) Operation Noble Eagle, which began on September 15, 2001.
(d) Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.
(e) Operations in the Balkans, which began in 2004.
(f) Operation Nomad Shadow, which began in 2007.
(h) Operation Copper Dune, which began in 2009.
(i) Operation Georgia Deployment Program, which began in August 2009.
(j) Operation Spartan Shield, which began in June 2011.
(k) Operation Observant Compass, which began in October 2011.
(k) Operation Inherent Resolve, which began on August 8, 2014.

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

(m) Operation Freedom’s Sentinel, which began on January 1, 2015.

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

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

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

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

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

Section 12. The amendment made by this act to s. 196.173(2), Florida Statutes, first applies to the 2020 ad valorem tax roll.

Section 13. Application deadline for additional ad valorem tax exemption for specified deployments.—

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

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

(a) The applicant files an application for the exemption on or before the 25th day after the property appraiser mails the
notice required under s. 194.011(1), Florida Statutes;
    (b) The applicant is qualified for the exemption; and
    (c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

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

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

Section 14. Effective upon becoming a law and operating retroactively to January 1, 2020, subsection (1) of section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—
    (1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income,
or moderate-income limits specified in s. 420.0004, which is
owned entirely by a nonprofit entity that is a corporation not
for profit, qualified as charitable under s. 501(c)(3) of the
Internal Revenue Code and in compliance with Rev. Proc. 96-32,
1996-1 C.B. 717, is considered property owned by an exempt
entity and used for a charitable purpose, and those portions of
the affordable housing property that provide housing to natural
persons or families classified as extremely low income, very low
income, low income, or moderate income under s. 420.0004 are
exempt from ad valorem taxation to the extent authorized under
s. 196.196. All property identified in this subsection section
must comply with the criteria provided under s. 196.195 for
determining exempt status and applied by property appraisers on
an annual basis. The Legislature intends that any property owned
by a limited liability company which is disregarded as an entity
for federal income tax purposes pursuant to Treasury Regulation
301.7701-3(b)(1)(ii) be treated as owned by its sole member.
Units that are vacant 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 15. Effective January 1, 2021, section 196.1978,
Florida Statutes, as amended by this act, is amended to read:
196.1978 Affordable housing property exemption.—
(1) Property used to provide affordable housing to eligible
persons as defined by s. 159.603 and natural persons or families
meeting the extremely-low-income, very-low-income, low-income,
or moderate-income limits specified in s. 420.0004, which is
owned entirely by a nonprofit entity that is a corporation not
for profit, qualified as charitable under s. 501(c)(3) of the
Internal Revenue Code and in compliance with Rev. Proc. 96-32,
1996-1 C.B. 717, is considered property owned by an exempt
entity and used for a charitable purpose, and those portions of
the affordable housing property that provide housing to natural
persons or families classified as extremely low income, very low
income, low income, or moderate income under s. 420.0004 are
exempt from ad valorem taxation to the extent authorized under
s. 196.196. All property identified in this subsection must
comply with the criteria provided under s. 196.195 for
determining exempt status and applied by property appraisers on
an annual basis. The Legislature intends that any property owned
by a limited liability company which is disregarded as an entity
for federal income tax purposes pursuant to Treasury Regulation
301.7701-3(b)(1)(ii) be treated 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.

(2)(a) Notwithstanding ss. 196.195 and 196.196, property in a multifamily project that meets the requirements of this paragraph is considered property used for a charitable purpose and is exempt shall receive a 50 percent discount from the amount of ad valorem tax otherwise owed beginning with the January 1 assessment after the 15th completed year of the term of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004. The multifamily project must:

1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and

2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.
This exemption **discount** terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

(b) To receive the discount under paragraph (a), a qualified applicant must submit an application to the county property appraiser by March 1.

(c) The property appraiser shall apply the discount by reducing the taxable value on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.

1. The property appraiser shall first ascertain all other applicable exemptions, including exemptions provided pursuant to local option, and deduct all other exemptions from the assessed value.

2. Fifty percent of the remaining value shall be subtracted to yield the discounted taxable value.

3. The resulting taxable value shall be included in the certification for use by taxing authorities in setting millage.

4. The property appraiser shall place the discounted amount on the tax roll when it is extended.

Section 16. Effective upon becoming a law, 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. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes
limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. 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.

Section 17. The amendment made by this act to s. 196.198, Florida Statutes, relating to certain property owned by a house of public worship, is intended to clarify existing law and shall apply to actions pending on the effective date of this act.

Section 18. Section 196.198, Florida Statutes, as amended by this act, is amended to read:

196.198 Educational property exemption.—
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 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 consecutive 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 of 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 that the educational institution receives the benefit.

Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. 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.

Section 19. 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:
(b) Within 35 days of certification of value pursuant to
subsection (1), each taxing authority shall advise the property
appraiser of its proposed millage rate, of its rolled-back rate
computed pursuant to subsection (1), and of the date, time, and
place at which a public hearing will be held to consider the
proposed millage rate and the tentative budget. The property
appraiser shall utilize this information in preparing the notice
of proposed property taxes pursuant to s. 200.069. The deadline
for mailing the notice shall be the later of 55 days after
certification of value pursuant to subsection (1) or 10 days
after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. However, for counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if mailing is not possible during the state of emergency, the property appraiser may post the notice on the county’s website. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. In addition, the deadline for mailing the notice may be extended for 30 days in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, and property appraisers may use alternate methods of distribution only when mailing the notice is not possible. In such event, however, property appraisers must work with county tax collectors to ensure the timely assessment and collection of taxes. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes. Each multicounty taxing authority that levies taxes in any county that has extended the
deadline for mailing the notice due to a declared state of emergency and that has noticed hearings in other counties must advertise the hearing at which it intends to adopt a tentative budget and millage rate in a newspaper of general paid circulation within each county not less than 2 days or more than 5 days before the hearing.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. In the event of a need to postpone or recess the final meeting due to a declared state of emergency, the taxing authority may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The taxing authority shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the taxing authority’s website. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the
percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced before the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the
proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions before adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate before 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, by a single unanimous vote. However, if a member of the general
public requests that the tax levy or budget of a dependent
special taxing district be separately discussed and separately
adopted, the taxing authority shall discuss and adopt that tax
levy or budget separately. If, due to circumstances beyond the
control of the taxing authority, including a state of emergency
declared by executive order or proclamation of the Governor
pursuant to chapter 252, the hearing provided for in paragraph
(c) or paragraph (d) is recessed or postponed, the taxing
authority shall publish a notice in a newspaper of general paid
circulation in the county. The notice shall state the time and
place for the continuation of the hearing and shall be published
at least 2 days but not more than 5 days before the
date the hearing will be continued. In the event of postponement
or recess due to a declared state of emergency, all subsequent
dates in this section shall be extended by the number of days of
the postponement or recess. Notice of the postponement or recess
must be in writing by the affected taxing authority to the tax
collector, the property appraiser, and the Department of Revenue
within 3 calendar days after the postponement or recess. In the
event of such extension, the affected taxing authority must work
with the county tax collector and property appraiser to ensure
timely assessment and collection of taxes.

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

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

3. Notwithstanding any provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to 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 20. 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
from the general public and to answer questions on the proposed
tax change and budget PRIOR TO TAKING FINAL ACTION.

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

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

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

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

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

(a) In the first column, a brief, commonly used name for the taxing authority or its governing body. The entry in the first column for the levy required pursuant to s. 1011.60(6) shall be “By State Law.” The entry for other operating school district levies shall be “By Local Board.” Both school levy entries shall be indented and preceded by the notation “Public Schools:”. For each voted levy for debt service, the entry shall be “Voter Approved Debt Payments.”

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

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

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

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

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

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

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

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

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

  2. Each assessment reduction and exemption applicable to
the property, including the value of the assessment reduction or
exemption and tax levies to which they apply.
(b) The reverse side of the second page shall contain definitions and explanations for the values included on the front side.

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

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

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

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

EXPLANATION

*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property’s previous taxable value.

*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year’s budgets and your current...
assessment.

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

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

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

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

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

(10)(a) If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in this section may contain a notice of proposed or adopted non-ad valorem assessments. If so agreed, the notice shall be titled:
NOTICE OF PROPOSED PROPERTY TAXES
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 the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.

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

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

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for particular questions or problems.
(b) If the notice includes all adopted non-ad valorem assessments, the provisions contained in subsection (9) shall not be placed on the notice.

Section 21. Effective January 1, 2021, paragraphs (a) and (b) of subsection (1) of section 202.12, Florida Statutes, are amended to read:

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

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

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

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

when sold at retail, computed on each taxable sale for the purpose of remitting the tax due. The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph. If no tax is imposed by this paragraph due to the exemption provided under s. 202.125(1), the tax imposed by chapter 203 shall nevertheless be collected and remitted in the manner and at the time prescribed for tax collections and
remittances under this chapter.

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

Section 22. Effective January 1, 2021, section 202.12001, Florida Statutes, is amended to read:

202.12001 Combined rate for tax collected pursuant to ss. 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch. 2010-149, Laws of Florida, the dealer of communication services may collect a combined rate of 4.57\% percent and 0.15 percent rates required by ss. 202.12(1)(a) and 203.01(1)(b)\%, respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the department.

Section 23. Effective January 1, 2021, section 203.001, Florida Statutes, is amended to read:

203.001 Combined rate for tax collected pursuant to ss. 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch. 2010-149, Laws of Florida, the dealer of communication services may collect a combined rate of 4.57\% percent and 0.15 percent rates required by ss. 202.12(1)(a) and 203.01(1)(b)\%, respectively, if the provider properly reflects the tax collected with respect to the two provisions as required in the return to the Department of Revenue.
Section 24. Subsection (1) of section 206.05, Florida Statutes, is amended to read:

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

(1) Each terminal supplier, importer, exporter, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under this part, shall file with the department a bond in a penal sum of not more than $300,000, such sum to be approximately 3 times the combined average monthly tax levied under this part and local option tax on motor fuel paid or due during the preceding 12 calendar months under the laws of this state. An exporter shall file a bond in an amount equal to 3 times the average monthly tax due on gallons acquired for export. The bond shall be in such form as may be approved by the department, executed by a surety company duly licensed to do business under the laws of the state as surety thereon, and conditioned upon the prompt filing of true reports and the payment to the department of any and all fuel taxes levied under this chapter including local option taxes which are now or which hereafter may be levied or imposed, together with any and all penalties and interest thereon, and generally upon faithful compliance with the provisions of the fuel tax and local option tax laws of the state. The licensee shall be the principal 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 25. 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 26. 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. 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 27. Effective upon this act becoming a law, paragraph (b) of subsection (4) of section 212.0305, Florida Statutes, is amended to read:

212.0305 Convention development taxes; intent; administration; authorization; use of proceeds.—

(4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER REQUIREMENTS.—
(b) Charter county levy for convention development.—

1. Each county, as defined in s. 125.011(1), may impose, under an ordinance enacted by the governing body of the county, a levy on the exercise within its boundaries of the taxable privilege of leasing or letting transient rental accommodations described in subsection (3) at the rate of 3 percent of the total consideration charged therefor. The proceeds of this levy shall be known as the charter county convention development tax.

2. All charter county convention development moneys, including any interest accrued thereon, received by a county imposing the levy shall be used for the following purposes only as follows:

   a. Revenues may be used to complete any project underway as of the effective date of this act, or to perform any contract in existence on the effective date of this act, funded under this paragraph as this paragraph existed before the effective date of this act. Revenues may not be used to renew or extend such projects or contracts. Bonds or other debt outstanding as of the effective date of this act may be refinanced, but the duration of such debt pledging the convention development tax may not be extended and the outstanding principal may not be increased, except to account for the costs of issuance.

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

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

(A) Acquire, construct, extend, enlarge, remodel, repair,

improve, operate, or maintain one or more of the following: a

convention center, an exhibition hall, a coliseum, an

auditorium, or a related building or parking facility in the

jurisdiction; or

(B) Promote and advertise tourism and to fund convention

bureaus, tourist bureaus, tourist information centers, and news

bureaus. Municipalities receiving revenue under this sub-sub-

subparagraph may enter into an interlocal agreement to use such

revenue to receive services provided by the entity receiving

funds under sub-sub-subparagraph (II)(B).

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

(A) Acquire, construct, extend, enlarge, remodel, repair,

improve, plan for, operate, manage, or maintain one or more of
the following: a convention center, an exhibition hall, a

coliseum, an auditorium, or a related building or parking

facility in the county; or

(B) Be allocated by the county to a countywide convention

and visitors bureau which, by interlocal agreement and contract

with the county, has the primary responsibility for promoting

the county and its constituent cities as a destination site for

conventions, trade shows, and pleasure travel, to be used for

purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement
to the Florida Statutes 1991. If the county is not or is no

longer a party to such an interlocal agreement and contract with
a countywide convention and visitors bureau, the county shall allocate the proceeds of such tax for the purposes described in s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida Statutes 1991

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

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

c. After the completion of any project under subparagraph a., the tax revenues and interest accrued under subparagraph a. may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operate, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, auditoriums, or golf courses, and may be used to acquire and construct an intercity light rail transportation system as described in the Light Rail Transit System Status Report to the Legislature dated April 1988, which shall provide a means to transport persons to and from the largest existing publicly owned convention center in the county and the hotels north of the convention center and to and from the downtown area of the most populous municipality in the county as determined by the county.

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

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

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

   (II) As a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between a municipality and one or more business entities for projects authorized by this paragraph.

3. The governing body of each municipality in which a municipal tourist tax is levied may adopt a resolution prohibiting imposition of the charter county convention development levy within such municipality. If the governing body adopts such a resolution, the convention development levy shall be imposed by the county in all other areas of the county except such municipality. No funds collected pursuant to this paragraph may be expended in a municipality which has adopted such a resolution.

4.a. Before the county enacts an ordinance imposing the levy, the county shall notify the governing body of each municipality in which projects are to be developed pursuant to sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph 2.c., or sub-subparagraph 2.d. As a condition precedent to
receiving funding, the governing bodies of such municipalities shall designate or appoint an authority that shall have the sole power to:

   (I) Approve the concept, location, program, and design of the facilities or improvements to be built in accordance with this paragraph and to administer and disburse such proceeds and any other related source of revenue.

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

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

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

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

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

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

Section 28. Effective upon this act becoming a law, paragraph (a) of subsection (1) and paragraph (a) of subsection (3) of section 212.0306, Florida Statutes, are amended to read:

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

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

(a) At the rate of 2 percent on the sale of food, beverages, or alcoholic beverages in hotels and motels only.

Beginning on the effective date of this act, this tax shall be known as the “Local Option Coastal Recovery and Resiliency Tax.”

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

1. Water quality improvement projects, including, but not limited to:
   a. Flood mitigation.
   b. Seagrass or seaweed removal.
   c. Algae control, cleanup, or prevention measures.
   d. Biscayne Bay and waterway network restoration measures.
   e. Septic-to-sewer conversion projects that are primarily undertaken to reduce or prevent the discharge of untreated or partially treated wastewater into surface water that is important to the local tourism industry if the applicable septic tank is:
      (I) Within 2 miles of any surface water other than those designated as Outstanding Florida Waters as provided in s. 403.061(27); or
      (II) Within 5 miles of any surface water designated as Outstanding Florida Waters pursuant to s. 403.061(27).
   2. Erosion control.
   3. Mangrove protection.
   4. Removal of invasive plant and animal species.
   5. Beach renourishment.
   6. Purchase of land for conservation purposes.
   7. Coral reef protection If the county is not or is no longer a party to such an interlocal agreement and contract with a countywide convention and visitors bureau, the county shall
allocate the proceeds of such tax for the purposes described in ss. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida Statutes 1991.

Section 29. Effective January 1, 2021, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

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

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of 5.4 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor’s or licensor’s property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) If the rental or license fee of any such real property
is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5.4 5.5 percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 30. Paragraph (a) of subsection (2) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(2)(a) A tax may not be levied on:

1. Admissions to athletic or other events sponsored by elementary schools, junior high schools, middle schools, high schools, community colleges, public or private colleges and universities, deaf and blind schools, facilities of the youth services programs of the Department of Children and Families, and state correctional institutions if only student, faculty, or inmate talent is used. However, this exemption does not apply to admission to athletic events sponsored by a state university, and the proceeds of the tax collected on such admissions shall be retained and used by each institution to support women’s athletics as provided in s. 1006.71(2)(c).

2. Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations. To receive this exemption, the sponsoring organization must qualify as a not-for-profit entity under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended.

3. Admission charges to an event sponsored by a governmental entity, sports authority, or sports commission if held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility and if 100 percent of the
risk of success or failure lies with the sponsor of the event and 100 percent of the funds at risk for the event belong to the sponsor, and student or faculty talent is not exclusively used. As used in this subparagraph, the terms “sports authority” and “sports commission” mean a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and that contracts with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community with which it contracts.

4. An admission paid by a student, or on the student’s behalf, to any required place of sport or recreation if the student’s participation in the sport or recreational activity is required as a part of a program or activity sponsored by, and under the jurisdiction of, the student’s educational institution if his or her attendance is as a participant and not as a spectator.

5. Admissions to the National Football League championship game or Pro Bowl; admissions to any semifinal game or championship game of a national collegiate tournament; admissions to a Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game; admissions to the Major League Baseball Home Run Derby held before the Major League Baseball All-Star Game; admissions to a Formula 1 Grand Prix, including qualifying and support races held at the circuit 72 hours before such Grand Prix; or admissions to National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility.
6. A participation fee or sponsorship fee imposed by a governmental entity as described in s. 212.08(6) for an athletic or recreational program if the governmental entity by itself, or in conjunction with an organization exempt under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, sponsors, administers, plans, supervises, directs, and controls the athletic or recreational program.

7. Admissions to live theater, live opera, or live ballet productions in this state which are sponsored by an organization that has received a determination from the Internal Revenue Service that the organization is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code of 1954, as amended, if the organization actively participates in planning and conducting the event, is responsible for the safety and success of the event, is organized for the purpose of sponsoring live theater, live opera, or live ballet productions in this state, has more than 10,000 subscribing members and has among the stated purposes in its charter the promotion of arts education in the communities it serves, and will receive at least 20 percent of the net profits, if any, of the events the organization sponsors and will bear the risk of at least 20 percent of the losses, if any, from the events it sponsors if the organization employs other persons as agents to provide services in connection with a sponsored event. Before March 1 of each year, such organization may apply to the department for a certificate of exemption for admissions to such events sponsored in this state by the organization during the immediately following state fiscal year. The application must state the total dollar amount of admissions receipts collected by the
organization or its agents from such events in this state sponsored by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Such organization shall receive the exemption only to the extent of $1.5 million multiplied by the ratio that such receipts bear to the total of such receipts of all organizations applying for the exemption in such year; however, such exemption granted to any organization may not exceed 6 percent of such admissions receipts collected by the organization or its agents in the year immediately preceding the year in which the organization applies for the exemption. Each organization receiving the exemption shall report each month to the department the total admissions receipts collected from such events sponsored by the organization during the preceding month and shall remit to the department an amount equal to 6 percent of such receipts reduced by any amount remaining under the exemption. Tickets for such events sold by such organizations may not reflect the tax otherwise imposed under this section.

8. Entry fees for participation in freshwater fishing tournaments.

9. Participation or entry fees charged to participants in a game, race, or other sport or recreational event if spectators are charged a taxable admission to such event.

10. Admissions to any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

11. Admissions to and membership fees for gun clubs. For purposes of this subparagraph, the term “gun club” means an organization whose primary purpose is to offer its members access to one or more shooting ranges for target or skeet
Section 31. Paragraph (a) of subsection (1) of section 212.05, Florida Statutes, is amended, and paragraph (n) is added to that subsection, to read:

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

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

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

b. Each occasional or isolated sale of an aircraft, boat, mobile home, or motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government shall be subject to tax at the rate provided in this paragraph. The department shall by rule adopt any nationally recognized publication for valuation of used motor vehicles as the reference price list for any used motor vehicle which is required to be licensed pursuant
to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any party to an occasional or isolated sale of such a vehicle reports to the tax collector a sales price which is less than 80 percent of the average loan price for the specified model and year of such vehicle as listed in the most recent reference price list, the tax levied under this paragraph shall be computed by the department on such average loan price unless the parties to the sale have provided to the tax collector an affidavit signed by each party, or other substantial proof, stating the actual sales price. Any party to such sale who reports a sales price less than the actual sales price is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The department shall collect or attempt to collect from such party any delinquent sales taxes. In addition, such party shall pay any tax due and any penalty and interest assessed plus a penalty equal to twice the amount of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

2. This paragraph does not apply to the sale of a boat or aircraft by or through a registered dealer under this chapter to a purchaser who, at the time of taking delivery, is a nonresident of this state, does not make his or her permanent place of abode in this state, and is not engaged in carrying on in this state any employment, trade, business, or profession in which the boat or aircraft will be used in this state, or is a corporation none of the officers or directors of which is a resident of, or makes his or her permanent place of abode in, this state, or is a noncorporate entity that has no individual
vested with authority to participate in the management, direction, or control of the entity’s affairs who is a resident 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 States or any of its territories;
b. The purchaser, within 90 days from the date of departure, provides the department with written proof that the purchaser licensed, registered, titled, or documented the boat or aircraft outside the state. If such written proof is unavailable, within 90 days the purchaser shall provide proof that the purchaser applied for such license, title, registration, or documentation. The purchaser shall forward to the department proof of title, license, registration, or documentation upon receipt;

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

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

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

f. Unless the nonresident purchaser of a boat of 5 net tons of admeasurement or larger intends to remove the boat from this state within 10 days after the date of purchase or when the boat is repaired or altered, within 20 days after completion of the repairs or alterations, the nonresident purchaser applies to the selling dealer for a decal which authorizes 90 days after the date of purchase for removal of the boat. The nonresident
2012 purchaser of a qualifying boat may apply to the selling dealer
2013 within 60 days after the date of purchase for an extension decal
2014 that authorizes the boat to remain in this state for an
2015 additional 90 days, but not more than a total of 180 days,
2016 before the nonresident purchaser is required to pay the tax
2017 imposed by this chapter. The department is authorized to issue
decals in advance to dealers. The number of decals issued in
2019 advance to a dealer shall be consistent with the volume of the
2020 dealer’s past sales of boats which qualify under this sub-
2021 subparagraph. The selling dealer or his or her agent shall mark
2022 and affix the decals to qualifying boats in the manner
2023 prescribed by the department, before delivery of the boat.
2024 (I) The department is hereby authorized to charge dealers a
2025 fee sufficient to recover the costs of decals issued, except the
2026 extension decal shall cost $425.
2027 (II) The proceeds from the sale of decals will be deposited
2028 into the administrative trust fund.
2029 (III) Decals shall display information to identify the boat
2030 as a qualifying boat under this sub-subparagraph, including, but
2031 not limited to, the decal’s date of expiration.
2032 (IV) The department is authorized to require dealers who
2033 purchase decals to file reports with the department and may
2034 prescribe all necessary records by rule. All such records are
2035 subject to inspection by the department.
2036 (V) Any dealer or his or her agent who issues a decal
2037 falsely, fails to affix a decal, mismarks the expiration date of
2038 a decal, or fails to properly account for decals will be
2039 considered prima facie to have committed a fraudulent act to
2040 evade the tax and will be liable for payment of the tax plus a
mandatory penalty of 200 percent of the tax, and shall be liable
for fine and punishment as provided by law for a conviction of a
misdemeanor of the first degree, as provided in s. 775.082 or s.
775.083.

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

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

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

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

(n) At the rate of 5.5 percent of the sales price on the sale of a new mobile home. As used in this paragraph, the term “new mobile home” has the same meaning as in s. 319.001.

Section 32. Subsection (6) of section 212.055, Florida Statutes, is amended, and paragraphs (f) and (g) are added to subsection (1) of that section, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.
(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM SURTAX.—

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

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

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

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

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

....FOR THE ....CENTS TAX
(c) The resolution providing for the imposition of the surtax must set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used for the purpose of servicing bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school’s monthly or quarterly financial statement pursuant to s. 1002.33(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1). If a school’s charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert
(d) Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.

Section 33. The amendment made by this act to s. 212.055(6), Florida Statutes, which amends the allowable uses of the school capital outlay surtax, applies to levies authorized by vote of the electors on or after July 1, 2020.

Section 34. Effective January 1, 2021, section 212.134, Florida Statutes, is created to read:

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

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

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

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

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

Section 35. Section 212.181, Florida Statutes, is created
to read:

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

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

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

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

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

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

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

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

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

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

Section 36. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of $500 million, minus
an amount equal to 4.6 percent of the proceeds of the taxes
collected pursuant to chapter 201, or 5.2 percent of all other
taxes and fees imposed pursuant to this chapter or remitted
pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
monthly installments into the General Revenue Fund.

2. After the distribution under subparagraph 1., 8.9744
percent of the amount remitted by a sales tax dealer located
within a participating county pursuant to s. 218.61 shall be
transferred into the Local Government Half-cent Sales Tax
Clearing Trust Fund. Beginning July 1, 2003, the amount to be
transferred shall be reduced by 0.1 percent, and the department
shall distribute this amount to the Public Employees Relations
Commission Trust Fund less $5,000 each month, which shall be
added to the amount calculated in subparagraph 3. and
distributed accordingly.

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

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

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

6. Of the remaining proceeds:

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

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

c. Beginning 30 days after notice by the Department of
Economic Opportunity to the Department of Revenue that an
applicant has been certified as the professional golf hall of
fame pursuant to s. 288.1168 and is open to the public, $166,667
shall be distributed monthly, for up to 420 months, to the
applicant.

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

e. The department shall distribute up to $83,333 monthly to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise, or up to $166,667 monthly to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. Monthly distributions begin 60 days after such certification or July 1, 2016, whichever is later, and continue for not more than 20 years to each certified applicant as defined in s. 288.11631 for a facility used by a single spring training franchise or not more than 25 years to each certified applicant as defined in s. 288.11631 for a facility used by more than one spring training franchise. A certified applicant identified in this sub-subparagraph may not receive more in distributions than expended by the applicant for the public purposes provided in s. 288.11631(3).

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

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

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

Section 37. Section 215.179, Florida Statutes, is created to read:

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

Section 38. Section 213.0537, Florida Statutes, is created to read:

213.0537 Electronic notification with affirmative consent.—(1) Notwithstanding any other provision of law, the Department of Revenue may send notices electronically, by postal
mail, or both. Electronic transmission may be used only with the
affirmative consent of the taxpayer or its representative.
Documents sent pursuant to this section comply with the same
timing and form requirements as documents sent by postal mail.
If a document sent electronically is returned as undeliverable,
the department must resend the document by postal mail. However,
the original electronic transmission used with the affirmative
consent of the taxpayer or its representative is the official
mailing for purposes of this chapter.

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

(3) For the purposes of this section, the term:
(a) “Affirmative consent” means that the taxpayer or its
representative expressly consented to receive notices
electronically either in response to a clear and conspicuous
request for the taxpayer’s or its representative’s consent, or
at the taxpayer’s or its representative’s own initiative.
(b) “Notice” means all communications from the department
to the taxpayer or its representative, including, but not
limited to, billings, notices issued during the course of an
audit, proposed assessments, and final assessments authorized by
this chapter and any other actions constituting final agency
action within the meaning of chapter 120.
Section 39. 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 40. Effective upon this act becoming a law, paragraph (a) of subsection (4) of section 220.1105, Florida Statutes, is amended to read:

220.1105 Tax imposed; automatic refunds and downward adjustments to tax rates.—
(4) For fiscal years 2018-2019 through 2020-2021, any amount by which net collections for a fiscal year exceed adjusted forecasted collections for that fiscal year shall only be used to provide refunds to corporate income tax payers as follows:

(a) For purposes of this subsection, the term:
1. “Eligible taxpayer” means:
a. For fiscal year 2018-2019, a taxpayer whose taxable year begins between April 1, 2017, and March 31, 2018, and whose final tax liability for such taxable year is greater than zero;
b. For fiscal year 2019-2020, a taxpayer whose taxable year begins between April 1, 2018, and March 31, 2019, and whose final tax liability for such taxable year is greater than zero;
and/or
c. For fiscal year 2020-2021 a taxpayer whose taxable year begins between April 1, 2019, and March 31, 2020, and whose final tax liability for such taxable year is greater than zero;
begins between April 1, 2019, and March 31, 2020, and whose final tax liability for such taxable year is greater than zero.

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

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

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

5. “Taxpayer refund share” for a fiscal year means an eligible taxpayer’s final tax liability as a percentage of the total eligible tax liability for that fiscal year.

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

Section 41. The amendment made by this act to s. 220.1105(4)(a)3., Florida Statutes, is remedial in nature and applies retroactively.

Section 42. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—
(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—
(f) The total amount of the tax credits which may be granted under this section is $18.5 million in the 2018—
2019 fiscal year 2020-2021 and $10 million each fiscal year thereafter.

Section 43. Section 220.197, Florida Statutes, is created to read:

220.197 1031 exchange tax credit.—

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

(2) A taxpayer is eligible for a $2 million credit against the tax imposed by this chapter for its 2018 taxable year if:

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

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

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

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

2. The taxpayer deferred gains on the sale of personal property assets for federal income purposes under s. 1031 of the Internal Revenue Code during its taxable year beginning on or after August 1, 2016, and before August 1, 2017; and
3. The taxpayer’s final tax liability for its taxable year beginning on or after August 1, 2017, and before August 1, 2018, before application of the credit authorized by this section, was greater than $15 million and was at least $15 million greater than its final tax liability for its taxable year beginning on or after August 1, 2016, and before August 1, 2017.

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

Section 44. Paragraph (b) of subsection (5) and subsections (8) and (9) of section 288.106, Florida Statutes, are amended to read:

288.106 Tax refund program for qualified target industry businesses.—

(5) TAX REFUND AGREEMENT.—

(b) Compliance with the terms and conditions of the agreement is a condition precedent for the receipt of a tax refund each year. The failure to comply with the terms and conditions of the tax refund agreement results in the loss of eligibility for receipt of all tax refunds previously authorized under this section and the revocation by the department of the certification of the business entity as a qualified target industry business, unless the business is eligible to receive and elects to accept a prorated refund under paragraph (6)(e) or the department grants the business an economic recovery extension.

1. A qualified target industry business may submit a request to the department for an economic recovery extension. The request must provide quantitative evidence demonstrating how negative economic conditions in the business’s industry, the effects of a named hurricane or tropical storm, or specific acts
of terrorism affecting the qualified target industry business
have prevented the business from complying with the terms and
conditions of its tax refund agreement.

2. Upon receipt of a request under subparagraph 1., the
department has 45 days to notify the requesting business, in
writing, whether its extension has been granted or denied. In
determining whether an extension should be granted, the
department shall consider the extent to which negative economic
conditions in the requesting business’s industry have occurred
in the state or the effects of a named hurricane or tropical
storm or specific acts of terrorism affecting the qualified
target industry business have prevented the business from
complying with the terms and conditions of its tax refund
agreement. The department shall consider current employment
statistics for this state by industry, including whether the
business’s industry had substantial job loss during the prior
year, when determining whether an extension shall be granted.

3. As a condition for receiving a prorated refund under
paragraph (6)(e) or an economic recovery extension under this
paragraph, a qualified target industry business must agree to
renegotiate its tax refund agreement with the department to, at
a minimum, ensure that the terms of the agreement comply with
current law and the department’s procedures governing
application for and award of tax refunds. Upon approving the
award of a prorated refund or granting an economic recovery
extension, the department shall renegotiate the tax refund
agreement with the business as required by this subparagraph.
When amending the agreement of a business receiving an economic
recovery extension, the department may extend the duration of
the agreement for a period not to exceed 2 years.

4. A qualified target industry business located in a county affected by Hurricane Michael, as defined in subsection (8), may submit a request for an economic recovery extension to the department in lieu of any tax refund claim scheduled to be submitted after January 1, 2021, but before July 1, 2023.

5. A qualified target industry business that receives an economic recovery extension may not receive a tax refund for the period covered by the extension.

(8) SPECIAL INCENTIVES.—If the department determines it is in the best interest of the public for reasons of facilitating economic development, growth, or new employment opportunities within a Disproportionally Affected county affected by Hurricane Michael, the department may, between July 1, 2020, and June 30, 2023, may waive any or all wage or local financial support eligibility requirements. If the department elects to waive wage or financial support eligibility requirements, the waiver must be stated in writing, and allow a qualified target industry business that relocates from another state, or establishes which relocates all or a portion of its business or expands its existing business in, a to a Disproportionally Affected county affected by Hurricane Michael is eligible to receive a tax refund payment of up to $10,000 $6,000 multiplied by the number of jobs specified in the tax refund agreement under subparagraph (5)(a)1. over the term of the agreement. Prior to granting such waiver, the executive director of the department shall file with the Governor a written statement of the conditions and circumstances constituting the reason for the
waiver. Such business shall be eligible for the additional tax refund payments specified in subparagraph (3)(b)4. if it meets the criteria. As used in this section, the term "Disproportionally Affected county affected by Hurricane Michael" means Bay County, Calhoun County, Escambia County, Franklin County, Gadsden County, Gulf County, Holmes County, Jackson County, Jefferson County, Leon County, Liberty County, Okaloosa County, Santa Rosa County, Walton County, or Wakulla County, Walton County, or Washington County.

(9) EXPIRATION. An applicant may not be certified as qualified under this section after June 30, 2020. A tax refund agreement existing on that date shall continue in effect in accordance with its terms.

Section 45. Subsection (8) of section 288.1168, Florida Statutes, is amended to read:

288.1168 Professional golf hall of fame facility.—
(8) This section is repealed June 30, 2033.

Section 46. Paragraph (c) is added to subsection (2) of section 319.32, Florida Statutes, to read:

319.32 Fees; service charges; disposition.—
(2)
(c) In exercising his or her authority to contract with a license plate agent, the tax collector shall determine the additional service charges to be collected by privately owned license plate agents approved by the tax collector. Additional service charges must be itemized and disclosed to the person paying the service charges to the license plate agent. The license plate agent shall enter into a contract with the tax collector regarding the disclosure of additional service
Section 47. Subsection (5) of section 320.03, Florida Statutes, is amended to read:

320.03 Registration; duties of tax collectors;

International Registration Plan.—

(5) In addition to the fees required under s. 320.08, a fee of 50 cents shall be charged on every license registration sold to cover the costs of the Florida Real Time Vehicle Information System. The fees collected shall be deposited into the Highway Safety Operating Trust Fund to be used exclusively to fund the system. The fee may only be used to fund the system equipment, software, personnel associated with the maintenance and programming of the system, and networks used in the offices of the county tax collectors as agents of the department and the ancillary technology necessary to integrate the system with other tax collection systems. Other tax collection systems may include technology systems provided by vendors contracted with the tax collector for in-person transactions of motor vehicle and mobile home registration certificates, registration license plates, and validation stickers and online motor vehicle and mobile home registration renewals and validation stickers. Upon a tax collector’s request, the department shall provide the tax collector and its approved vendors with the same data access and interface functionality that other third parties receive from the department, including, but not limited to, bulk data for vehicle registrations and each applicant’s current residential address and electronic mail address collected pursuant to s. 320.95. Such data and functionality shall be used only for purposes of fulfilling the tax collector’s statutory duties
under this chapter and may not be resold or used for any other purpose. For purposes of this subsection, other tax collection systems do not include electronic filing systems pursuant to this section. The department shall administer this program upon consultation with the Florida Tax Collectors, Inc., to ensure that each county tax collector’s office is technologically equipped and functional for the operation of the Florida Real Time Vehicle Information System. The department and each county tax collector’s approved vendor shall enter into a memorandum of understanding, which includes protection of consumer privacy and data collection. Each county tax collector and its approved license plate agents shall enter into a memorandum of understanding with the department regarding use of the Florida Real Time Vehicle Information System in accordance with paragraph (4)(b). Any designated revenue collected to support functions of the county tax collectors and not used in a given year must remain exclusively in the trust fund as a carryover to the following year.

Section 48. Present subsection (3) of section 320.04, Florida Statutes, is redesignated as subsection (4), and a new subsection (3) is added to that section, to read:

320.04 Registration service charge.—

(3) In exercising his or her authority to contract with a license plate agent, the tax collector shall determine the additional service charges to be collected by privately owned license plate agents approved by the tax collector. Additional service charges must be itemized and disclosed to the person paying the service charges to the license plate agent. The license plate agent shall enter into a contract with the tax collector.
collect or regarding the disclosure of additional service charges.

Section 49. Subsection (7) of section 328.72, Florida Statutes, is amended to read:

328.72 Classification; registration; fees and charges; surcharge; disposition of fees; fines; marine turtle stickers.—
(7) SERVICE FEE.—
(a) In addition to other registration fees, the vessel owner shall pay the tax collector a $2.25 service fee for each registration issued, replaced, or renewed. Except as provided in subsection (15), all fees, other than the service charge, collected by a tax collector must be remitted to the department not later than 7 working days following the last day of the week in which the money was remitted. Vessels may travel in salt water or fresh water.
(b) In exercising his or her authority to contract with a license plate agent, the tax collector shall determine the additional service charges to be collected by privately owned license plate agents approved by the tax collector. Additional service charges must be itemized and disclosed to the person paying the service charges to the license plate agent. The license plate agent shall enter into a contract with the tax collector regarding the disclosure of additional service charges.

Section 50. Subsection (1) of section 328.73, Florida Statutes, is amended to read:
328.73 Registration; duties of tax collectors.—
(1) The tax collectors in the counties of the state, as authorized agents of the department, shall issue registration
certificates and vessel numbers and decals to applicants, subject to the requirements of law and in accordance with rules of the department. Other tax collection systems may include technology systems provided by vendors contracted with the tax collector for in-person and online vessel registration certificates and vessel numbers and decals. Upon a tax collector’s request, the department shall provide the tax collector and its approved vendors with the same data access and interface functionality that other third parties receive from the department, including, but not limited to, bulk data for vessel registrations and each applicant’s current residential address and electronic mail address collected pursuant to s. 328.30. Such data and functionality shall be used only for purposes of fulfilling the tax collector’s statutory duties under this chapter and may not be resold or used for any other purpose. The department and each county tax collector’s approved vendor shall enter into a memorandum of understanding, which includes protection of consumer privacy and data collection.

Section 51. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

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

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of $18.2 million in tax credits in fiscal year 2018-2019 and $10 million in tax credits each fiscal year thereafter.
Section 52. Subsection (1) of section 413.4021, Florida Statutes, is amended to read:

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

(1) Notwithstanding s. 212.20, 50 percent of the revenues collected from the tax collection enforcement diversion program shall be deposited into the special reserve account of the Florida Association of Centers for Independent Living, to be used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the tax collection enforcement diversion program in an amount of not more than $75,000 for each state attorney.

Section 53. Subsections (1), (2), and (5) of section 443.163, Florida Statutes, are amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by
electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2023, 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 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 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of $50 for that report and $1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

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

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

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

(c) Unscheduled and unavoidable computer downtime.

Section 54. Subsections (1) and (3) of section 626.932,
Florida Statutes, are amended to read:

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of 4.94% of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

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

Section 55. Subsection (3) of section 718.111, Florida Statutes, is amended to read:

718.111 The association.—

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

(a) The association may contract, sue, or be sued with respect to the exercise or nonexercise of its powers. For these purposes, the powers of the association include, but are not limited to, the maintenance, management, and operation of the condominium property.

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

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

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

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

4. Bring inverse condemnation actions.

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

(d) The association, in its own name or on behalf of some or all unit owners, may institute, file, protest, maintain, or
defend any administrative challenge, lawsuit, appeal, or other challenge to ad valorem taxes assessed on units, commonly used facilities, or common elements. Except as provided in s. 194.181(2)(c)1., the affected association members are not necessary or indispensable parties to such actions. This paragraph is intended to clarify existing law and applies to cases pending on July 1, 2020, and to cases beginning thereafter.

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

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

Section 56. Paragraph (b) of subsection (6) of section 1013.64, Florida Statutes, is amended to read:

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

(6)

(b)1. A district school board may not use funds from the following sources: Public Education Capital Outlay and Debt Service Trust Fund; School District and Community College District Capital Outlay and Debt Service Trust Fund; Classrooms First Program funds provided in s. 1013.68; nonvoted 1.5-mill levy of ad valorem property taxes provided in s. 1011.71(2); Classrooms for Kids Program funds provided in s. 1013.735;
District Effort Recognition Program funds provided in s. 2938 1013.736; or High Growth District Capital Outlay Assistance 2939 Grant Program funds provided in s. 1013.738 to pay for any 2940 portion of the cost of any new construction of educational plant 2941 space with a total cost per student station, including change 2942 orders, which exceeds:

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

(January 2006) as adjusted annually to reflect increases or 2948 decreases in the Consumer Price Index. The department, in 2949 conjunction with the Office of Economic and Demographic 2950 Research, shall review and adjust the cost per student station 2951 limits to reflect actual construction costs by January 1, 2020, 2952 and annually thereafter. The adjusted cost per student station 2953 shall be used by the department for computation of the statewide 2954 average costs per student station for each instructional level 2955 pursuant to paragraph (d). The department shall also collaborate 2956 with the Office of Economic and Demographic Research to select 2957 an industry-recognized construction index to replace the 2958 Consumer Price Index by January 1, 2020, adjusted annually to 2959 reflect changes in the construction index.

2. School districts shall maintain accurate documentation 2961 related to the costs of all new construction of educational 2962 plant space reported to the Department of Education pursuant to 2963 paragraph (d). The Auditor General shall review the 2964 documentation maintained by the school districts and verify 2965 compliance with the limits under this paragraph during its
scheduled operational audits of the school district.

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

4. A district school board must not use funds from the 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 57. Section 48 of chapter 2018-6, 2018 Laws of Florida, is amended to read:

Section 48. The amendments made by this act to ss. 220.13, 220.1875, and 1002.395, Florida Statutes, apply to taxable years beginning on or after January 1, 2018. The amendment made by this act to s. 1002.395(5)(c), extending the credit carryforward period from 5 to 10 years, applies to any credit available to be carried forward on or after July 1, 2018.

Section 58. The amendment made by this act to section 48 of
chapter 2018-6, 2018 Laws of Florida, is remedial and clarifying in nature and applies retroactively to July 1, 2018.

Section 59. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

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

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

1. Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs; and
2. All footwear, excluding skis, swim fins, roller blades, and skates.

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

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

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

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

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

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

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

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

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

Section 60. Disaster preparedness supplies; sales tax holiday.—
(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 29, 2020, through June 4, 2020, on the sale of:

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 61. Section 211.0252, Florida Statutes, is created
to read:

211.0252 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 211.02 or s. 211.025. However, the combined credit allowed under this section and s. 211.0251 may not exceed 50 percent of the tax due on the return on which the credit is taken. If the combined credit allowed under this section and s. 211.0251 exceeds 50 percent of the tax due on the return, the credit must first be taken under s. 211.0251. Any remaining liability, up to 50 percent of the tax due, shall be taken under this section. For purposes of the distributions of tax revenue under s. 211.06, the department shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received which is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 62. Section 212.1833, Florida Statutes, is created to read:

212.1833 Credit for contributions to eligible charitable organizations.—Beginning July 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax imposed by the state and due under this chapter from a direct pay permitholder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer’s credit granted for keeping prescribed records, filing timely tax returns, and
properly accounting and remitting taxes under s. 212.12, the
amount of tax due used to calculate the credit shall include any
eligible contribution made to an eligible charitable
organization from a direct pay permitholder. For purposes of the
distributions of tax revenue under s. 212.20, the department
shall disregard any tax credits allowed under this section to
ensure that any reduction in tax revenue received that is
attributable to the tax credits results only in a reduction in
distributions to the General Revenue Fund. The provisions of s.
402.62 apply to the credit authorized by this section. A dealer
who claims a tax credit under this section must file his or her
tax returns and pay his or her taxes by electronic means under
s. 213.755.

Section 63. Subsection (8) of section 220.02, Florida
Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits
against either the corporate income tax or the franchise tax be
applied in the following order: those enumerated in s. 631.828,
those enumerated in s. 220.191, those enumerated in s. 220.181,
those enumerated in s. 220.183, those enumerated in s. 220.182,
those enumerated in s. 220.1895, those enumerated in s. 220.195,
those enumerated in s. 220.184, those enumerated in s. 220.186,
those enumerated in s. 220.1845, those enumerated in s. 220.19,
those enumerated in s. 220.185, those enumerated in s. 220.1875,
those enumerated in s. 220.1876, those enumerated in s. 220.192,
those enumerated in s. 220.193, those enumerated in s. 288.9916,
those enumerated in s. 220.1899, those enumerated in s. 220.194,
and those enumerated in s. 220.196.
Section 64. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 “Adjusted federal income” defined.—

(1) The term “adjusted federal income” means an amount equal to the taxpayer’s taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) Additions.—There shall be added to such taxable income:

1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875 or s. 220.1876 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875 or s. 220.1876 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any
amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers’ cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under
10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. Any amount taken as a credit for the taxable year under s. 220.1875 or s. 220.1876. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.192.

13. The amount taken as a credit for the taxable year under s. 220.193.

14. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

15. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

16. The amount taken as a credit for the taxable year pursuant to s. 220.194.

17. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.
Section 65. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875 or s. 220.1876.

Section 66. Section 220.1876, Florida Statutes, is created to read:

220.1876 Credit for contributions to eligible charitable organizations.—

(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section shall be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the
total credit taken by the affiliated group is subject to the
limitation established under subsection (1).

(3) The provisions of s. 402.62 apply to the credit
authorized by this section.

(4) If a taxpayer applies and is approved for a credit
under s. 402.62 after timely requesting an extension to file
under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for
purposes of the department’s determination as to whether the
taxpayer was in compliance with the requirement to pay tentative
taxes under ss. 220.222 and 220.32.

(b) The taxpayer’s noncompliance with the requirement to
pay tentative taxes shall result in the revocation and
rescission of any such credit.

(c) The taxpayer shall be assessed for any taxes,
penalties, or interest due from the taxpayer’s noncompliance
with the requirement to pay tentative taxes.

Section 67. Section 402.62, Florida Statutes, is created to
read:

402.62 Children’s Promise Tax Credit.—
(1) DEFINITIONS.—As used in this section, the term:

(a) “Annual tax credit amount” means, for any state fiscal
year, the sum of the amount of tax credits approved under
paragraph (5)(b), including tax credits to be taken under s.
211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
624.51056, which are approved for taxpayers whose taxable years
begin on or after January 1 of the calendar year preceding the
start of the applicable state fiscal year.

(b) “Division” means the Division of Alcoholic Beverages
and Tobacco of the Department of Business and Professional Regulation.

(c) “Eligible charitable organization” means an organization designated by the Department of Children and Families to be eligible to receive funding under this section.

(d) “Eligible contribution” means a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to an eligible charitable organization. The taxpayer making the contribution may not designate a specific child assisted by the eligible charitable organization as the beneficiary of the contribution.

(e) “Tax credit cap amount” means the maximum annual tax credit amount that the Department of Revenue may approve for a state fiscal year.

(2) CHILDREN’S PROMISE TAX CREDITS; ELIGIBILITY.—

(a) The Department of Children and Families shall designate as an eligible charitable organization an organization that:

1. Is exempt from federal income taxation under s. 501(c)(3) of the Internal Revenue Code.

2. Is a Florida entity formed under chapter 605, chapter 607, or chapter 617 and whose principal office is located in this state.

3. Provides services to:

   a. Prevent child abuse, neglect, abandonment, or exploitation;

   b. Enhance the safety, permanency, or well-being of children with child welfare involvement;

   c. Assist families with children who have a chronic illness or physical, intellectual, developmental, or emotional
disability; or

d. Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.

4. Has a contract or written referral agreement with, or reference from, the department, a community-based care lead agency as defined in s. 409.986, a managing entity as defined in s. 394.9082, or the Agency for Persons with Disabilities for services specified in subparagraph 3.

5. Provides to the department accurate information including, at a minimum, a description of the services provided by the organization that are eligible for funding under this section; the number of individuals served through those services during the last calendar year in total and the number served during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

6. Annually submits a statement signed by a current officer of the organization, under penalty of perjury, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through this credit during the previous year, and intends to fulfill its responsibilities during the upcoming year.

7. Provides any documentation requested by the department to verify eligibility as an eligible charitable organization or compliance with this section.
(b) The department may not designate as an eligible charitable organization an organization that:

1. Provides abortions, pays for or provides coverage for abortions, or financially supports any other entity that provides, pays for, or provides coverage for abortions; or

2. Has received more than 50 percent of its total annual revenue from the department or the Agency for Persons with Disabilities, either directly or via a contractor of the department or agency, in the prior fiscal year.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
An eligible charitable organization that receives a contribution under this section must:

(a) Conduct background screenings on all volunteers and staff working directly with children in any program funded under this section. The background screening shall use level 2 screening standards pursuant to s. 435.04. The department shall specify requirements for background screening in rule.

(b) Expend 100 percent of any contributions received under this section for direct services to state residents for the purposes specified in subparagraph (2)(a)3.

(c) Annually submit to the department:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the department within 180 days after completion of
the eligible charitable organization’s fiscal year.

2. A copy of the eligible charitable organization’s most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).

(d) Notify the department within 5 business days after the eligible charitable organization ceases to meet eligibility requirements or fails to fulfill its responsibilities under this section.

(e) Upon receipt of a contribution, the eligible charitable organization shall provide the taxpayer that made the contribution with a certificate of contribution. A certificate of contribution must include the taxpayer’s name and, if available, federal employer identification number, the amount contributed, the date of contribution, and the name of the eligible charitable organization.

(4) RESPONSIBILITIES OF THE DEPARTMENT.—The department shall:

(a) Annually redesignate eligible charitable organizations that have complied with all requirements of this section.

(b) Remove the designation of organizations that fail to meet all requirements of this section. An organization that has had its designation removed by the department may reapply for designation as an eligible charitable organization, and the department shall redesignate such organization if it meets the requirements of this section and demonstrates through its application that all factors leading to its previous failure to meet requirements have been sufficiently addressed.

(c) Publish information about the tax credit program and eligible charitable organizations on a department website. The
website shall, at a minimum, provide:

1. The requirements and process for becoming designated or redesignated as an eligible charitable organization.

2. A list of the eligible charitable organizations that are currently designated by the department and the information provided under subparagraph (2)(a)5. regarding each eligible charitable organization.

3. The process for a taxpayer to select an eligible charitable organization as the recipient of funding through a tax credit.

(d) Compel the return of funds that are provided to an eligible charitable organization that fails to comply with the requirements of this section. Eligible charitable organizations that are subject to return of funds are ineligible to receive funding under this section for a period 10 years after final agency action to compel the return of funding.

5. CHILDREN’S PROMISE TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) The tax credit cap amount is $5 million in each state fiscal year.

(b) Beginning October 1, 2020, a taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.1876 or s. 624.51056 or the applicable state fiscal year for a credit under s. 211.0252, s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51056, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will be made. The Department of Revenue shall approve tax credits on a first-come, first-served basis and must obtain the division’s approval before approving a tax credit under s. 561.1212.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer in the application.

(c) If a tax credit approved under paragraph (b) is not fully used within the specified state fiscal year for credits under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes due for the specified taxable year for credits under s. 220.1876 or s. 624.51056 because of insufficient tax liability on the part of the taxpayer, the unused amount shall be carried forward for a period not to exceed 10 years. For purposes of s. 220.1876, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax
credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division’s approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.1212.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b). The amount rescinded shall become available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division’s approval before accepting the rescindment of a tax credit under s. 561.1212. Any amount rescinded under this paragraph shall become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under
paragraph (e), the Department of Revenue shall provide a copy of
its approval or denial letter to the eligible charitable
organization specified by the taxpayer. The Department of
Revenue shall also include the eligible charitable organization
specified by the taxpayer on all letters or correspondence of
acknowledgment for tax credits under s. 212.1833.

(g) For purposes of calculating the underpayment of
estimated corporate income taxes under s. 220.34 and tax
installment payments for taxes on insurance premiums or
assessments under s. 624.5092, the final amount due is the
amount after credits earned under s. 220.1876 or s. 624.51056
for contributions to eligible charitable organizations are
deducted.

1. For purposes of determining if a penalty or interest
under s. 220.34(2)(d)1. shall be imposed for underpayment of
estimated corporate income tax, a taxpayer may, after earning a
credit under s. 220.1876, reduce any estimated payment in that
taxable year by the amount of the credit.

2. For purposes of determining if a penalty under s.
624.5092 shall be imposed, an insurer, after earning a credit
under s. 624.51056 for a taxable year, may reduce any
installment payment for such taxable year of 27 percent of the
amount of the net tax due as reported on the return for the
preceding year under s. 624.5092(2)(b) by the amount of the
credit.

(6) PRESERVATION OF CREDIT.—If any provision or portion of
this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
561.1212, or s. 624.51056 or the application thereof to any
person or circumstance is held unconstitutional by any court or
is otherwise declared invalid, the unconstitutionality or invalidity shall not affect any credit earned under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit shall be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law shall result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization.

(7) ADMINISTRATION; RULES.—

(a) The Department of Revenue, the division, and the department may develop a cooperative agreement to assist in the administration of this section, as needed.

(b) The Department of Revenue may adopt rules necessary to administer this section and ss. 211.0252, 212.1833, 220.1876, 561.1212, and 624.51056, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (5), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) The division may adopt rules necessary to administer its responsibilities under this section and s. 561.1212.

(d) The department may adopt rules necessary to administer this section, including, but not limited to, rules establishing application forms for organizations seeking designation as eligible charitable organizations under this act.
(e) Notwithstanding any provision of s. 213.053 to the contrary, sharing information with the division related to this tax credit is considered the conduct of the Department of Revenue’s official duties as contemplated in s. 213.053(8)(c), and the Department of Revenue and the division are specifically authorized to share information as needed to administer this program.

Section 68. Section 561.1212, Florida Statutes, is created to read:

561.1212 Credit for contributions to eligible charitable organizations.—Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due under s. 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. However, a credit allowed under this section may not exceed 90 percent of the tax due on the return on which the credit is taken. For purposes of the distributions of tax revenue under ss. 561.121 and 564.06(10), the division shall disregard any tax credits allowed under this section to ensure that any reduction in tax revenue received that is attributable to the tax credits results only in a reduction in distributions to the General Revenue Fund. The provisions of s. 402.62 apply to the credit authorized by this section.

Section 69. Section 624.51056, Florida Statutes, is created to read:

624.51056 Credit for contributions to eligible charitable organizations.—
(1) Beginning January 1, 2021, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.62 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section shall not be required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 402.62 applies to the credit authorized by this section.

Section 70. The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Children’s Promise Tax Credit created in this act. Notwithstanding any other provision of law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 71. For the 2020-2021 fiscal year, the sum of $208,000 in nonrecurring funds is appropriated from the General
Revenue Fund to the Department of Revenue for the purpose of implementing the provisions related to the Children’s Promise Tax Credit created in this act.

Section 72. The Florida Institute for Child Welfare shall analyze the use of funding provided by the tax credit authorized under s. 402.62 and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by October 31, 2024. The report shall, at a minimum, include the total funding amount and categorize the funding by type of program, describe the programs that were funded, and assess the outcomes that were achieved using the funding.

Section 73. For the 2020-2021 fiscal year, the sum of $72,500 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to implement the amendments to s. 212.031, Florida Statutes, made by this act.

Section 74. The Division of Law Revision is directed to replace the phrase “the effective date of this act” wherever it occurs in this act with the date this act becomes a law.

Section 75. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the changes made by this act to ss. 206.05, 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and 220.1105, Florida Statutes. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.
(2) This section shall take effect upon this act becoming a law.

Section 76. Except as otherwise expressly provided in this act, and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2020.

And the title is amended as follows:

Delete everything before the enacting clause and insert:

A bill to be entitled An act relating to taxation; amending s. 125.0104, F.S.; authorizing certain counties imposing the tourist development tax to use the revenues for certain parks or trails; authorizing such counties to use such revenues to defray the cost of water quality improvement projects if certain conditions are met; providing for expiration; increasing a population limit on counties that may use revenues for certain additional uses; revising authorized uses of tourist development tax revenues for a specified county; requiring that certain revenues be distributed in a specified manner in such county; amending s. 189.033, F.S.; defining the term “disproportionally affected county”; conforming a provision to changes made by the act; amending s. 192.001, F.S.; revising the definition of the term “inventory” for property tax purposes; defining the terms “heavy equipment rental
dealer” and “short-term rental”; revising the definition of the term “tangible personal property” to specify the conditions under which certain construction work constructed or installed by certain electric utilities is deemed substantially completed; creating s. 193.019, F.S.; defining the terms “department” and “hospital”; requiring county property appraisers to annually calculate and submit to the Department of Revenue the valuation of certain property tax exemptions granted to property owned by hospitals; requiring hospitals to submit certain information to the department within a certain timeframe; specifying requirements for the department; requiring the department to adopt a form by rule; creating s. 193.1557, F.S.; extending the timeframe within which certain changes to property damaged or destroyed by Hurricane Michael must commence to prevent the assessed value of the property from increasing; providing applicability; providing for future repeal; amending s. 194.011, F.S.; revising requirements for certain community associations in providing notice to unit owners of an intent to petition the value adjustment board; decreasing the minimum period for a unit owner to elect to opt out of a petition; authorizing such community associations to represent, prosecute on behalf of, and defend their unit owners in certain proceedings; making clarifying changes; providing construction and applicability; amending s. 194.035, F.S.; specifying circumstances
under which a special magistrate’s appraisal may not be submitted as evidence to a value adjustment board; amending s. 194.181, F.S.; revising and specifying parties to a tax suit involving condominium associations or cooperative associations; specifying requirements for such associations in notifying and advising unit owners relating to certain proceedings; providing construction; amending s. 195.073, F.S.; revising the property classifications for certain multifamily housing and commercial and industrial properties; amending s. 195.096, F.S.; revising requirements for the Department of Revenue’s review and publication of findings of county assessment rolls; amending s. 196.173, F.S.; revising the military operations that qualify certain servicemembers for an additional ad valorem tax exemption; providing applicability; revising the deadlines for applying for additional ad valorem tax exemptions for certain servicemembers for a specified tax year; authorizing a property appraiser to grant an exemption for an untimely filed application if certain conditions are met; providing procedures for an applicant to file a petition with the value adjustment board if an application is denied; providing applicability; amending s. 196.1978, F.S.; providing applicability of the affordable housing property tax exemption to vacant units if certain conditions are met; providing retroactive operation; providing legislative intent relating to ownership of exempt
property by certain limited liability companies; providing applicability of the tax exemption, under certain circumstances, to certain units occupied by natural persons or families whose income no longer meets income limits; exempting, rather than providing a discount, from ad valorem taxation for certain multifamily project property; conforming provisions to changes made by the act; amending s. 196.198, F.S.; exempting certain property owned by a house of worship and used by an educational institution from ad valorem taxes; providing construction and applicability; exempting land, buildings, 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 of the exemption; requiring the property owner to make certain disclosures to the educational institution; amending s. 200.065, F.S.; authorizing a property appraiser in a county for which the Governor has declared a state of emergency to post notices of proposed property taxes on its website if mailing the notice is not possible; providing for an extension of sending the notice during such state of emergency; specifying a duty of the property appraiser; specifying hearing advertisement requirements for multicounty taxing authorities under certain circumstances; specifying procedures and requirements for taxing authorities, counties, and school districts for hearings and notices in the event
of a state of emergency; amending s. 200.069, F.S.; specifying a limitation on information that property appraisers may include in the notice of ad valorem taxes and non-ad valorem assessments; amending s. 202.12, F.S.; reducing the tax rates applied to the sale of communications services and the retail sale of direct-to-home satellite services; amending ss. 202.12001 and 203.001, F.S.; conforming provisions to changes made by the act; amending s. 206.05, F.S.; increasing the maximum bond the department may require from a terminal supplier, importer, exporter, or wholesaler of motor fuel; amending s. 206.8741, F.S.; revising a penalty for failure to provide or post a notice relating to dyed diesel fuel; amending s. 206.90, F.S.; increasing the maximum bond the department may require from a terminal supplier, importer, exporter, or wholesaler of diesel fuel; amending s. 212.0305, F.S.; revising authorized uses of, and distribution requirements for, charter county convention development tax revenues for a specified county; providing restrictions on the use of funds; amending s. 212.0306, F.S.; providing a name for a certain local option food and beverage tax in a specified county; revising authorized uses of the proceeds of the tax; prohibiting certain interlocal agreements and contracts from being renewed or extended; specifying requirements for the distribution of certain proceeds; amending s. 212.031, F.S.; reducing the tax levied on rental or license fees
charged for the use of real property; amending s. 212.04, F.S.; exempting Formula 1 Grand Prix admissions from the admissions tax; amending s. 212.05, F.S.; revising timeframes for certain documentation to be provided to the department for the purposes of a sales tax exemption for the sale of certain boats and aircraft; specifying the applicable sales tax rate on the sale of a new mobile home; defining the term “new mobile home”; amending s. 212.055, F.S.; providing that any charter county and regional transportation system surtax for a specified county expires on a specified date; specifying requirements for approval of any new levy of the surtax after that date; specifying a limitation on the duration of surtaxes levied pursuant to a referendum held on or after a certain date; requiring that resolutions to approve a school capital outlay surtax include a statement relating to the sharing of revenues with eligible charter schools in a specified manner; specifying authorized uses of surtax revenues shared with charter schools; providing an accounting requirement for charter schools; specifying the eligibility of charter schools; requiring that unencumbered funds revert to the sponsor under certain circumstances; providing applicability; creating s. 212.134, F.S.; specifying requirements for payment settlement entities, or their electronic payment facilitators or contracted third parties, in submitting information returns to the department;
defining the term “payment settlement entity”; providing penalties; authorizing the department’s executive director or his or her designee to waive penalties under certain circumstances; creating s. 212.181, F.S.; specifying requirements for counties 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; amending s. 212.20, F.S.; extending the period of distribution of sales tax proceeds to the professional golf hall of fame; 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 application; amending s. 220.1845, F.S.; increasing, for a specified fiscal year, the total amount of contaminated site rehabilitation tax credits; creating s. 220.197, F.S.; defining the term “NAICS”; providing a credit against the corporate income tax, for a specified amount and for a specified taxable year, for taxpayers classified in the sales financing or passenger car rental or leasing industries which meet certain criteria; providing for retroactive operation; amending s. 288.106, F.S.; authorizing a qualified target industry business located in a county affected by Hurricane Michael to submit a request to the Department of Economic Opportunity for an economic recovery extension in lieu of a tax refund claim scheduled to be submitted during a specified timeframe; authorizing the Department of Economic Opportunity to waive certain requirements during a specified timeframe; requiring the Department of Economic Opportunity to state any waiver in writing; providing that certain businesses are eligible for a specified tax refund payment; defining the term “county affected by Hurricane Michael”; deleting obsolete provisions; deleting a provision relating to the future expiration of certification for the tax refund program for qualified target industry
businesses; amending s. 288.1168, F.S.; extending the
repeal date of provisions relating to the professional
golf hall of fame facility; amending s. 319.32, F.S.;
requiring a tax collector to determine additional
service charges to be collected by privately owned
license plate agents; requiring that such service
charges be itemized and disclosed to the person paying
the service charge; requiring the license plate agent
to enter into a certain contract with the tax
collector; amending s. 320.03, F.S.; specifying
requirements for the Department of Highway Safety and
Motor Vehicles relating to certain data access and
interface functionality; requiring the Department of
Highway Safety and Motor Vehicles, county tax
collectors, and certain vendors to enter into certain
memorandums of understanding; amending ss. 320.04 and
328.72, F.S.; requiring a tax collector to determine
additional service charges to be collected by
privately owned license plate agents; requiring that
such service charges be itemized and disclosed to the
person paying the service charge; requiring the
license plate agent to enter into a certain contract
with the tax collector; amending s. 328.73, F.S.;
specifying requirements for the Department of Highway
Safety and Motor Vehicles relating to certain data
access and interface functionality; requiring the
Department of Highway Safety and Motor Vehicles and
certain vendors to enter into certain memorandums of
understanding; amending s. 376.30781, F.S.;
increasing, for a specified fiscal year, the total amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; amending s. 413.4021, F.S.; increasing the percentage of revenues collected from the tax collection enforcement diversion program which must be distributed for specified purposes; amending s. 443.163, F.S.; specifying that Employers Quarterly Reports filed with the Department of Economic Opportunity by certain employers must include any corrections; deleting an additional filing requirement for certain persons; revising penalties for employers failing to properly file the report or failing to properly remit contributions or reimbursements; revising criteria for requesting a waiver of a penalty with the tax collection service provider; amending s. 626.932, F.S.; decreasing the rate of the surplus lines tax; revising the applicable tax on certain surplus lines policies; requiring surplus lines agents to report certain information to the Florida Surplus Lines Service Office; amending s. 718.111, F.S.; revising a condominium association’s authority as a party in certain tax suits; providing construction and applicability; amending s. 1013.64, F.S.; providing that educational facilities and sites funded solely through local impact fees are exempt from certain prohibited uses of funds; amending chapter 2018-6, L.O.F.; providing retroactive applicability of a
certain amendment to the credit carryforward period
under the Florida Tax Credit Scholarship Program;
providing sales tax exemptions for certain clothing,
wallets, bags, school supplies, personal computers,
and personal computer-related accessories during a
certain timeframe; defining terms; specifying
locations where the exemptions do not apply;
authorizing certain dealers to opt out of
participating in the exemptions, subject to certain
conditions; authorizing the department to adopt
emergency rules; providing an appropriation; providing
sales tax exemptions for certain disaster preparedness
supplies during a certain timeframe; specifying
locations where the exemptions do not apply; creating
ss. 211.0252 and 212.1833, F.S.; providing credits
against oil and gas production taxes and sales taxes
payable by direct pay permit holders, respectively,
under the Children’s Promise Tax Credit; specifying
requirements and procedures for, and limitations on,
the credits; amending s. 220.02, F.S.; specifying the
order in which the corporate income tax credit under
the Children’s Promise Tax Credit is applied; amending
s. 220.13, F.S.; revising the definition of the term
“adjusted federal income”; amending s. 220.186, F.S.;
revising the calculation of the corporate income tax
credit for the Florida alternative minimum tax;
creating s. 220.1876, F.S.; providing a credit against
the corporate income tax under the Children’s Promise
Tax Credit; specifying requirements and procedures
for, and limitations on, the credit; creating ss. 402.62, F.S.; creating the Children’s Promise Tax Credit; defining terms; specifying requirements for the Department of Children and Families in designating eligible charitable organizations; specifying requirements for eligible charitable organizations receiving contributions; specifying duties of the Department of Children and Families; specifying a limitation on, and application procedures for, the tax credit; specifying requirements and procedures for, and restrictions on, the carryforward, conveyance, transfer, assignment, and rescindment of credits; specifying requirements and procedures for the department; providing construction; authorizing the department, the Department of Children and Families, and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation to develop a cooperative agreement and adopt rules; authorizing certain interagency information-sharing; creating ss. 561.1212 and 624.51056, F.S.; providing credits against excise taxes on certain alcoholic beverages and the insurance premium tax, respectively, under the Children’s Promise Tax Credit; specifying requirements and procedures for, and limitations on, the credits; authorizing the department to adopt emergency rules to implement provisions related to the Children’s Promise Tax Credit; providing an appropriation; requiring the Florida Institute for Child Welfare to provide a specified report to the
Governor and the Legislature by a specified date; providing an appropriation; providing a directive to the Division of Law Revision; authorizing the department to adopt emergency rules for certain purposes; providing effective dates.