



Florida First Tax Relief

This year the Legislature passed measures to return roughly \$170 million to Floridians. Over the past two years, the Legislature has committed to saving Floridians a total of \$1.9 billion dollars through tax packages, reducing the Required Local Effort (RLE), and if approved by voters, through an increase in homestead property tax exemptions. This means more money in the pockets of families and students, farmers, business owners, military families and servicemembers, and other Floridians.

Below are brief descriptions of the tax relief measures. Please refer to bill texts and analyses for more specific and complete information.

Taxation – CS/HB 7087, Chair Renner

Florida Families and Students:

- Back-to-School Holiday
 - Provides a three-day sales tax holiday from August 3-5, 2018.
 - Clothing, footwear, and backpacks costing \$60 or less will be exempt.
 - School supplies costing \$15 or less per item will be exempt.

Florida Business Owners:

- Sales Tax on Rental of Commercial Real Estate (Business Rent Tax)
 - Continues to reduce the state sales tax rate on the business rent tax from 5.8 percent to 5.7 percent, beginning January 1, 2019.
 - Florida is the only state to charge a business rent tax.

Florida Farmers:

- Hurricane Irma or Citrus Greening Property Tax Reduction
 - Equipment used in packing and processing facilities that are idle due to the effects of Hurricane Irma or citrus greening would be valued at salvage value for the 2018 tax year.
- Fuel Tax Exemption
 - Exemption from state and local taxes on fuel used for transportation of agricultural products from September 2017 through June 2018.
- Hurricane-Related Exemption
 - Sales Tax Exemption on agricultural fencing and building materials during a specified storm recovery period.

Hurricane Preparation:

- Disaster Preparedness Sales Tax Holiday
 - Provides for one seven-day sales tax holiday from June 1-7, 2018.
 - Items exempt from sales tax range from flash lights, radios, food storage coolers to portable generators.



HOUSE MAJORITY OFFICE

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REPRESENTATIVE RAY RODRIGUES, MAJORITY LEADER

- Generators for Nursing Homes and Assisted Living Facilities
 - Provides a temporary exemption from the sales and use tax for the purchase of generators used to generate emergency electric energy at nursing homes or assisted living facilities.
- Homestead Property Relief
 - Provides a relief credit for homesteads that were rendered uninhabitable for at least 30 days due to damage from hurricanes Hermine, Matthew, and Irma.

Military Families and Servicemembers:

- Ad Valorem Exemptions
 - Removes the requirement that the unremarried surviving spouse of a disabled exservicemember be married for at least 5 years on the date of the ex-servicemember's death in order to be entitled to the current \$5,000 property tax exemption.

Supermajority Vote for State Taxes or Fees – HJR 7001, Vice Chair Leek

- HJR 7001 protects taxpayers and Florida's long-term economic future by proposing an amendment to the state Constitution requiring a supermajority vote to raise any state tax or fee.
- The bill provides that no state tax or fee may be imposed, authorized, or raised, except through legislation approved by two-thirds of the membership of both the House and Senate.
- The bill defines "fee" as any charge or payment required by law, including any fee for service, fee or cost for licenses, and charge for service.
- The bill defines "raise" as:
 - To increase or authorize an increase in the rate of a state tax or fee imposed on a percentage or per mill basis;
 - To increase or authorize an increase in the amount of a state tax or fee imposed on a flat or fixed amount basis; or
 - To decrease or eliminate a state tax or fee exemption or credit.
- The bill requires that any proposed state tax or fee imposition, authorization or increase must be in its own bill that contains no other subject.
- The bill specifies that the proposed amendment does not authorize imposing any state tax or fee that is otherwise prohibited by the state Constitution.
- The bill specifies that the proposed amendment does not apply to any tax or fee imposed or authorized to be imposed by a county, municipality, school board, or special district.
- If approved by 60 percent of the voters in the 2018 general election or earlier special election, the bill will take effect on January 8, 2019.