



204786

LEGISLATIVE ACTION

Senate	.	House
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Floor: 3/AD/3R	.	Floor: C
03/13/2020 10:20 PM	.	03/13/2020 11:16 PM
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Senator Stargel moved the following:

1           **Senate Substitute for Amendment (882296) (with title**  
2 **amendment)**

3  
4           Delete everything after the enacting clause  
5 and insert:

6           Section 1. Paragraph (b) of subsection (5) of section  
7 125.0104, Florida Statutes, is amended to read:

8           125.0104 Tourist development tax; procedure for levying;  
9 authorized uses; referendum; enforcement.—

10           (5) AUTHORIZED USES OF REVENUE.—

11           (b) Tax revenues received pursuant to this section by a



12 county of less than 950,000 ~~750,000~~ population imposing a  
13 tourist development tax may only be used by that county for the  
14 following purposes in addition to those purposes allowed  
15 pursuant to paragraph (a): to acquire, construct, extend,  
16 enlarge, remodel, repair, improve, maintain, operate, or promote  
17 one or more zoological parks, fishing piers or nature centers  
18 which are publicly owned and operated or owned and operated by  
19 not-for-profit organizations and open to the public. All  
20 population figures relating to this subsection shall be based on  
21 the most recent population estimates prepared pursuant to the  
22 provisions of s. 186.901. These population estimates shall be  
23 those in effect on July 1 of each year.

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

26 193.019 Hospitals; community benefit reporting.-

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

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

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

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

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



41 by any net community benefit expense that is attributed to  
42 another county.

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

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

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

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

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

54 (b) A schedule displaying:

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

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

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

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

69 (c) A statement signed by the applicant's chief executive



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70 officer and an independent certified public accountant that,  
71 upon each person's reasonable knowledge and belief, the  
72 statement of the county net community benefit expense is true  
73 and correct.

74 (4) The department must determine whether the county net  
75 community benefit expense attributed to an applicant's property  
76 located in a county equals or exceeds the tax reductions  
77 resulting from the exemptions described in subsection (2) for  
78 that county.

79 (5) In any second consecutive year the department  
80 determines that an applicant's county net community benefit  
81 expense does not equal or exceed the tax reductions resulting  
82 from the exemptions described in subsection (2), the department  
83 shall notify the respective property appraiser by March 15 to  
84 limit the exemption under ss. 196.196 and 196.197 for the  
85 current year in the property appraiser's county by multiplying  
86 it by the ratio of the net community benefit expense to the tax  
87 reductions resulting from the exemptions described in subsection  
88 (2).

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

93 (7) The department may adopt rules to administer this  
94 section, including the adoption of necessary forms.

95 Section 3. Section 193.1557, Florida Statutes, is created  
96 to read:

97 193.1557 Assessment of certain property damaged or  
98 destroyed by Hurricane Michael.—For property damaged or



99 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
100 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
101 additions, or improvements commenced within 5 years after  
102 January 1, 2019. This section applies to the 2019-2023 tax rolls  
103 and shall stand repealed on December 31, 2023.

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

106 194.035 Special magistrates; property evaluators.—

107 (1) In counties having a population of more than 75,000,  
108 the board shall appoint special magistrates for the purpose of  
109 taking testimony and making recommendations to the board, which  
110 recommendations the board may act upon without further hearing.  
111 These special magistrates may not be elected or appointed  
112 officials or employees of the county but shall be selected from  
113 a list of those qualified individuals who are willing to serve  
114 as special magistrates. Employees and elected or appointed  
115 officials of a taxing jurisdiction or of the state may not serve  
116 as special magistrates. The clerk of the board shall annually  
117 notify such individuals or their professional associations to  
118 make known to them that opportunities to serve as special  
119 magistrates exist. The Department of Revenue shall provide a  
120 list of qualified special magistrates to any county with a  
121 population of 75,000 or less. Subject to appropriation, the  
122 department shall reimburse counties with a population of 75,000  
123 or less for payments made to special magistrates appointed for  
124 the purpose of taking testimony and making recommendations to  
125 the value adjustment board pursuant to this section. The  
126 department shall establish a reasonable range for payments per  
127 case to special magistrates based on such payments in other



128 counties. Requests for reimbursement of payments outside this  
129 range shall be justified by the county. If the total of all  
130 requests for reimbursement in any year exceeds the amount  
131 available pursuant to this section, payments to all counties  
132 shall be prorated accordingly. If a county having a population  
133 less than 75,000 does not appoint a special magistrate to hear  
134 each petition, the person or persons designated to hear  
135 petitions before the value adjustment board or the attorney  
136 appointed to advise the value adjustment board shall attend the  
137 training provided pursuant to subsection (3), regardless of  
138 whether the person would otherwise be required to attend, but  
139 shall not be required to pay the tuition fee specified in  
140 subsection (3). A special magistrate appointed to hear issues of  
141 exemptions, classifications, and determinations that a change of  
142 ownership, a change of ownership or control, or a qualifying  
143 improvement has occurred shall be a member of The Florida Bar  
144 with no less than 5 years' experience in the area of ad valorem  
145 taxation. A special magistrate appointed to hear issues  
146 regarding the valuation of real estate shall be a state  
147 certified real estate appraiser with not less than 5 years'  
148 experience in real property valuation. A special magistrate  
149 appointed to hear issues regarding the valuation of tangible  
150 personal property shall be a designated member of a nationally  
151 recognized appraiser's organization with not less than 5 years'  
152 experience in tangible personal property valuation. A special  
153 magistrate need not be a resident of the county in which he or  
154 she serves. A special magistrate may not represent a person  
155 before the board in any tax year during which he or she has  
156 served that board as a special magistrate. An appraisal may not



157 be submitted as evidence to a value adjustment board in any year  
158 that the person who performed the appraisal serves as a special  
159 magistrate to that value adjustment board. Before appointing a  
160 special magistrate, a value adjustment board shall verify the  
161 special magistrate's qualifications. The value adjustment board  
162 shall ensure that the selection of special magistrates is based  
163 solely upon the experience and qualifications of the special  
164 magistrate and is not influenced by the property appraiser. The  
165 special magistrate shall accurately and completely preserve all  
166 testimony and, in making recommendations to the value adjustment  
167 board, shall include proposed findings of fact, conclusions of  
168 law, and reasons for upholding or overturning the determination  
169 of the property appraiser. The expense of hearings before  
170 magistrates and any compensation of special magistrates shall be  
171 borne three-fifths by the board of county commissioners and two-  
172 fifths by the school board. When appointing special magistrates  
173 or when scheduling special magistrates for specific hearings,  
174 the board, the board attorney, and the board clerk may not  
175 consider the dollar amount or percentage of any assessment  
176 reductions recommended by any special magistrate in the current  
177 year or in any previous year.

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

180 195.073 Classification of property.—All items required by  
181 law to be on the assessment rolls must receive a classification  
182 based upon the use of the property. The department shall  
183 promulgate uniform definitions for all classifications. The  
184 department may designate other subclassifications of property.  
185 No assessment roll may be approved by the department which does



186 not show proper classifications.

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

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

- 192 1. Single family.
- 193 2. Mobile homes.
- 194 3. Multifamily, up to nine units.
- 195 4. Condominiums.
- 196 5. Cooperatives.
- 197 6. Retirement homes.

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

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

202 195.096 Review of assessment rolls.—

203 (2) The department shall conduct, no less frequently than  
204 once every 2 years, an in-depth review of the real property  
205 assessment roll ~~rolls~~ of each county. The department need not  
206 individually study every use-class of property set forth in s.  
207 195.073, but shall at a minimum study the level of assessment in  
208 relation to just value of each classification specified in  
209 subsection (3). Such in-depth review may include proceedings of  
210 the value adjustment board and the audit or review of procedures  
211 used by the counties to appraise property.

212 (a) The department shall, at least 30 days prior to the  
213 beginning of an in-depth review in any county, notify the  
214 property appraiser in the county of the pending review. At the





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215 request of the property appraiser, the department shall consult  
216 with the property appraiser regarding the classifications and  
217 strata to be studied, in order that the review will be useful to  
218 the property appraiser in evaluating his or her procedures.

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

226 (c) In conducting assessment ratio studies, the department  
227 must use all practicable steps, including stratified statistical  
228 and analytical reviews and sale-qualification studies, to  
229 maximize the representativeness or statistical reliability of  
230 samples of properties in tests of each classification, stratum,  
231 or roll made the subject of a ratio study published by it. The  
232 department shall document and retain records of the measures of  
233 representativeness of the properties studied in compliance with  
234 this section. Such documentation must include a record of  
235 findings used as the basis for the approval or disapproval of  
236 the tax roll in each county pursuant to s. 193.1142. In  
237 addition, to the greatest extent practicable, the department  
238 shall study assessment roll strata by subclassifications such as  
239 value groups and market areas for each classification or stratum  
240 to be studied, to maximize the representativeness of ratio study  
241 samples. For purposes of this section, the department shall rely  
242 primarily on an assessment-to-sales-ratio study in conducting  
243 assessment ratio studies in those classifications of property



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

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

251 (e) The department and each property appraiser shall  
252 cooperate in the conduct of these reviews, and each shall make  
253 available to the other all matters and records bearing on the  
254 preparation and computation of the reviews. The property  
255 appraisers shall provide any and all data requested by the  
256 department in the conduct of the studies, including electronic  
257 data processing tapes. Any and all data and samples developed or  
258 obtained by the department in the conduct of the studies shall  
259 be confidential and exempt from the provisions of s. 119.07(1)  
260 until a presentation of the findings of the study is made to the  
261 property appraiser. After the presentation of the findings, the  
262 department shall provide any and all data requested by a  
263 property appraiser developed or obtained in the conduct of the  
264 studies, including tapes. Direct reimbursable costs of providing  
265 the data shall be borne by the party who requested it. Copies of  
266 existing data or records, whether maintained or required  
267 pursuant to law or rule, or data or records otherwise  
268 maintained, shall be submitted within 30 days from the date  
269 requested, in the case of written or printed information, and  
270 within 14 days from the date requested, in the case of  
271 computerized information.

272 (f) Within 120 days after receipt of a county assessment



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273 roll by the executive director of the department pursuant to s.  
274 193.1142(1), or within 10 days after approval of the assessment  
275 roll, whichever is later, the department shall complete the  
276 review for that county and publish the department's findings.  
277 The findings must include ~~a statement of the confidence interval~~  
278 ~~for the median and such other~~ measures as may be appropriate for  
279 each classification or subclassification studied ~~and for the~~  
280 ~~roll as a whole~~, and related statistical and analytical details.  
281 The measures in the findings must be based on:

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

287 (g) Notwithstanding any other provision of this chapter, in  
288 one or more assessment years following a natural disaster in  
289 counties for which a state of emergency was declared by  
290 executive order or proclamation of the Governor pursuant to  
291 chapter 252, if the department determines that the natural  
292 disaster creates difficulties in its statistical and analytical  
293 reviews of the assessment rolls in affected counties, the  
294 department shall take all practicable steps to maximize the  
295 representativeness and reliability of its statistical and  
296 analytical reviews and may use the best information available to  
297 estimate the levels of assessment. This paragraph first applies  
298 to the 2019 assessment roll and operates retroactively to  
299 January 1, 2019.

300 (3) (a) Upon completion of review pursuant to paragraph  
301 (2) (f), the department shall publish the results of reviews



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302 conducted under this section. The results must include all  
303 statistical and analytical measures computed under this section  
304 for the real property assessment roll ~~as a whole, the personal~~  
305 ~~property assessment roll as a whole,~~ and independently for the  
306 following real property classes if the classes constituted 5  
307 percent or more of the total assessed value of real property in  
308 a county on the previous tax roll:

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

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

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

317       4. Vacant lots.

318       5. Nonagricultural acreage and other undeveloped parcels.

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

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

324  
325 If one of the above classes constituted less than 5 percent of  
326 the total assessed value of all real property in a county on the  
327 previous assessment roll, the department may combine it with one  
328 or more other classes of real property for purposes of  
329 assessment ratio studies or use the weighted average of the  
330 other classes for purposes of calculating the level of



331 assessment for all real property in a county. The department  
332 shall also publish such results for any subclassifications of  
333 the classes or assessment rolls it may have chosen to study.

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

337 196.173 Exemption for deployed servicemembers.—

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

342 (a) Operation Joint Task Force Bravo, which began in 1995.

343 (b) Operation Joint Guardian, which began on June 12, 1999.

344 (c) Operation Noble Eagle, which began on September 15,  
345 2001.

346 ~~(d) Operation Enduring Freedom, which began on October 7,~~  
347 ~~2001, and ended on December 31, 2014.~~

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

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

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

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

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

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

356 (j) ~~(k)~~ Operation Observant Compass, which began in October  
357 2011.

358 (k) ~~(l)~~ Operation Inherent Resolve, which began on August 8,  
359 2014.



- 360        (l) ~~(m)~~ Operation Atlantic Resolve, which began in April
- 361 2014.
- 362        (m) ~~(n)~~ Operation Freedom's Sentinel, which began on January
- 363 1, 2015.
- 364        (n) ~~(o)~~ Operation Resolute Support, which began in January
- 365 2015.
- 366        (o) Operation Juniper Shield, which began in February 2007.
- 367        (p) Operation Pacific Eagle, which began in September 2017.
- 368        (q) Operation Martillo, which began in January 2012.
- 369

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

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

375        Section 9. Application deadline for additional ad valorem  
376 tax exemption for specified deployments.-

377        (1) Notwithstanding the filing deadlines contained in s.  
378 196.173(6), Florida Statutes, the deadline for an applicant to  
379 file an application with the property appraiser for an  
380 additional ad valorem tax exemption under s. 196.173, Florida  
381 Statutes, for the 2020 tax roll is June 1, 2020.

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

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

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

388        (c) The applicant produces sufficient evidence, as



389 determined by the property appraiser, which demonstrates that  
390 the applicant was unable to apply for the exemption in a timely  
391 manner or otherwise demonstrates extenuating circumstances that  
392 warrant granting the exemption.

393 (3) If the property appraiser denies an application under  
394 subsection (2), the applicant may file, pursuant to s.  
395 194.011(3), Florida Statutes, a petition with the value  
396 adjustment board which requests that the exemption be granted.  
397 Such petition must be filed on or before the 25th day after the  
398 property appraiser mails the notice required under s.  
399 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
400 Florida Statutes, the eligible servicemember is not required to  
401 pay a filing fee for such petition. Upon reviewing the petition,  
402 the value adjustment board may grant the exemption if the  
403 applicant is qualified for the exemption and demonstrates  
404 extenuating circumstances, as determined by the board, which  
405 warrant granting the exemption.

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

408 Section 10. Effective upon becoming a law and operating  
409 retroactively to January 1, 2020, subsection (1) of section  
410 196.1978, Florida Statutes, is amended to read:

411 196.1978 Affordable housing property exemption.-

412 (1) Property used to provide affordable housing to eligible  
413 persons as defined by s. 159.603 and natural persons or families  
414 meeting the extremely-low-income, very-low-income, low-income,  
415 or moderate-income limits specified in s. 420.0004, which is  
416 owned entirely by a nonprofit entity that is a corporation not  
417 for profit, qualified as charitable under s. 501(c)(3) of the



418 Internal Revenue Code and in compliance with Rev. Proc. 96-32,  
419 1996-1 C.B. 717, is considered property owned by an exempt  
420 entity and used for a charitable purpose, and those portions of  
421 the affordable housing property that provide housing to natural  
422 persons or families classified as extremely low income, very low  
423 income, low income, or moderate income under s. 420.0004 are  
424 exempt from ad valorem taxation to the extent authorized under  
425 s. 196.196. All property identified in this subsection ~~section~~  
426 must comply with the criteria provided under s. 196.195 for  
427 determining exempt status and applied by property appraisers on  
428 an annual basis. The Legislature intends that any property owned  
429 by a limited liability company which is disregarded as an entity  
430 for federal income tax purposes pursuant to Treasury Regulation  
431 301.7701-3(b)(1)(ii) be treated as owned by its sole member.  
432 Units that are vacant shall be treated as portions of the  
433 affordable housing property exempt under this subsection if a  
434 recorded land use restriction agreement in favor of the Florida  
435 Housing Finance Corporation or any other governmental or quasi-  
436 governmental jurisdiction requires that all residential units  
437 within the property be used in a manner that qualifies for the  
438 exemption under this subsection and if the units are being  
439 offered for rent.

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

443 196.1978 Affordable housing property exemption.—

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





447 or moderate-income limits specified in s. 420.0004, which is  
448 owned entirely by a nonprofit entity that is a corporation not  
449 for profit, qualified as charitable under s. 501(c)(3) of the  
450 Internal Revenue Code and in compliance with Rev. Proc. 96-32,  
451 1996-1 C.B. 717, is considered property owned by an exempt  
452 entity and used for a charitable purpose, and those portions of  
453 the affordable housing property that provide housing to natural  
454 persons or families classified as extremely low income, very low  
455 income, low income, or moderate income under s. 420.0004 are  
456 exempt from ad valorem taxation to the extent authorized under  
457 s. 196.196. All property identified in this subsection must  
458 comply with the criteria provided under s. 196.195 for  
459 determining exempt status and applied by property appraisers on  
460 an annual basis. The Legislature intends that any property owned  
461 by a limited liability company which is disregarded as an entity  
462 for federal income tax purposes pursuant to Treasury Regulation  
463 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If  
464 the sole member of the limited liability company that owns the  
465 property is also a limited liability company that is disregarded  
466 as an entity for federal income tax purposes pursuant to  
467 Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature  
468 intends that the property be treated as owned by the sole member  
469 of the limited liability company that owns the limited liability  
470 company that owns the property. Units that are vacant and units  
471 that are occupied by natural persons or families whose income no  
472 longer meets the income limits of this subsection, but whose  
473 income met those income limits at the time they became tenants,  
474 shall be treated as portions of the affordable housing property  
475 exempt under this subsection if a recorded land use restriction



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476 agreement in favor of the Florida Housing Finance Corporation or  
477 any other governmental or quasi-governmental jurisdiction  
478 requires that all residential units within the property be used  
479 in a manner that qualifies for the exemption under this  
480 subsection and if the units are being offered for rent.

481 Section 12. Effective upon this act becoming a law,  
482 paragraphs (b), (d), (e), and (f) of subsection (2) of section  
483 200.065, Florida Statutes, are amended to read:

484 200.065 Method of fixing millage.—

485 (2) No millage shall be levied until a resolution or  
486 ordinance has been approved by the governing board of the taxing  
487 authority which resolution or ordinance must be approved by the  
488 taxing authority according to the following procedure:

489 (b) Within 35 days of certification of value pursuant to  
490 subsection (1), each taxing authority shall advise the property  
491 appraiser of its proposed millage rate, of its rolled-back rate  
492 computed pursuant to subsection (1), and of the date, time, and  
493 place at which a public hearing will be held to consider the  
494 proposed millage rate and the tentative budget. The property  
495 appraiser shall utilize this information in preparing the notice  
496 of proposed property taxes pursuant to s. 200.069. The deadline  
497 for mailing the notice shall be the later of 55 days after  
498 certification of value pursuant to subsection (1) or 10 days  
499 after either the date the tax roll is approved or the interim  
500 roll procedures under s. 193.1145 are instituted. However, for  
501 counties for which a state of emergency was declared by  
502 executive order or proclamation of the Governor pursuant to  
503 chapter 252, if mailing is not possible during the state of  
504 emergency, the property appraiser may post the notice on the



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505 county's website. If the deadline for mailing the notice of  
506 proposed property taxes is 10 days after the date the tax roll  
507 is approved or the interim roll procedures are instituted, all  
508 subsequent deadlines provided in this section shall be extended.  
509 In addition, the deadline for mailing the notice may be extended  
510 for 30 days in counties for which a state of emergency was  
511 declared by executive order or proclamation of the Governor  
512 pursuant to chapter 252, and property appraisers may use  
513 alternate methods of distribution only when mailing the notice  
514 is not possible. In such event, however, property appraisers  
515 must work with county tax collectors to ensure the timely  
516 assessment and collection of taxes. The number of days by which  
517 the deadlines shall be extended shall equal the number of days  
518 by which the deadline for mailing the notice of proposed taxes  
519 is extended beyond 55 days after certification. If any taxing  
520 authority fails to provide the information required in this  
521 paragraph to the property appraiser in a timely fashion, the  
522 taxing authority shall be prohibited from levying a millage rate  
523 greater than the rolled-back rate computed pursuant to  
524 subsection (1) for the upcoming fiscal year, which rate shall be  
525 computed by the property appraiser and used in preparing the  
526 notice of proposed property taxes. Each multicounty taxing  
527 authority that levies taxes in any county that has extended the  
528 deadline for mailing the notice due to a declared state of  
529 emergency and that has noticed hearings in other counties must  
530 advertise the hearing at which it intends to adopt a tentative  
531 budget and millage rate in a newspaper of general paid  
532 circulation within each county not less than 2 days or more than  
533 5 days before the hearing.



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534 (d) Within 15 days after the meeting adopting the tentative  
535 budget, the taxing authority shall advertise in a newspaper of  
536 general circulation in the county as provided in subsection (3),  
537 its intent to finally adopt a millage rate and budget. A public  
538 hearing to finalize the budget and adopt a millage rate shall be  
539 held not less than 2 days nor more than 5 days after the day  
540 that the advertisement is first published. In the event of a  
541 need to postpone or recess the final meeting due to a declared  
542 state of emergency, the taxing authority may postpone or recess  
543 the hearing for up to 7 days and shall post a prominent notice  
544 at the place of the original hearing showing the date, time, and  
545 place where the hearing will be reconvened. The posted notice  
546 shall measure not less than 8.5 by 11 inches. The taxing  
547 authority shall make every reasonable effort to provide  
548 reasonable notification of the continued hearing to the  
549 taxpayers. The information must also be posted on the taxing  
550 authority's website. During the hearing, the governing body of  
551 the taxing authority shall amend the adopted tentative budget as  
552 it sees fit, adopt a final budget, and adopt a resolution or  
553 ordinance stating the millage rate to be levied. The resolution  
554 or ordinance shall state the percent, if any, by which the  
555 millage rate to be levied exceeds the rolled-back rate computed  
556 pursuant to subsection (1), which shall be characterized as the  
557 percentage increase in property taxes adopted by the governing  
558 body. The adoption of the budget and the millage-levy resolution  
559 or ordinance shall be by separate votes. For each taxing  
560 authority levying millage, the name of the taxing authority, the  
561 rolled-back rate, the percentage increase, and the millage rate  
562 to be levied shall be publicly announced before ~~prior to~~ the



563 adoption of the millage-levy resolution or ordinance. In no  
564 event may the millage rate adopted pursuant to this paragraph  
565 exceed the millage rate tentatively adopted pursuant to  
566 paragraph (c). If the rate tentatively adopted pursuant to  
567 paragraph (c) exceeds the proposed rate provided to the property  
568 appraiser pursuant to paragraph (b), or as subsequently adjusted  
569 pursuant to subsection (11), each taxpayer within the  
570 jurisdiction of the taxing authority shall be sent notice by  
571 first-class mail of his or her taxes under the tentatively  
572 adopted millage rate and his or her taxes under the previously  
573 proposed rate. The notice must be prepared by the property  
574 appraiser, at the expense of the taxing authority, and must  
575 generally conform to the requirements of s. 200.069. If such  
576 additional notice is necessary, its mailing must precede the  
577 hearing held pursuant to this paragraph by not less than 10 days  
578 and not more than 15 days.

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

591 2. These hearings shall be held after 5 p.m. if scheduled



592 on a day other than Saturday. No hearing shall be held on a  
593 Sunday. The county commission shall not schedule its hearings on  
594 days scheduled for hearings by the school board. The hearing  
595 dates scheduled by the county commission and school board shall  
596 not be utilized by any other taxing authority within the county  
597 for its public hearings. However, in counties for which a state  
598 of emergency was declared by executive order or proclamation of  
599 the Governor pursuant to chapter 252 and the rescheduling of  
600 hearings on the same day is unavoidable, the county commission  
601 and school board must conduct their hearings at different times,  
602 and other taxing authorities must schedule their hearings so as  
603 not to conflict with the times of the county commission and  
604 school board hearings. A multicounty taxing authority shall make  
605 every reasonable effort to avoid scheduling hearings on days  
606 utilized by the counties or school districts within its  
607 jurisdiction. Tax levies and budgets for dependent special  
608 taxing districts shall be adopted at the hearings for the taxing  
609 authority to which such districts are dependent, following such  
610 discussion and adoption of levies and budgets for the superior  
611 taxing authority. A taxing authority may adopt the tax levies  
612 for all of its dependent special taxing districts, and may adopt  
613 the budgets for all of its dependent special taxing districts,  
614 by a single unanimous vote. However, if a member of the general  
615 public requests that the tax levy or budget of a dependent  
616 special taxing district be separately discussed and separately  
617 adopted, the taxing authority shall discuss and adopt that tax  
618 levy or budget separately. If, due to circumstances beyond the  
619 control of the taxing authority, including a state of emergency  
620 declared by executive order or proclamation of the Governor



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621 pursuant to chapter 252, the hearing provided for in paragraph  
622 (c) or paragraph (d) is recessed or postponed, the taxing  
623 authority shall publish a notice in a newspaper of general paid  
624 circulation in the county. The notice shall state the time and  
625 place for the continuation of the hearing and shall be published  
626 at least 2 days but not more than 5 days before ~~prior to~~ the  
627 date the hearing will be continued. In the event of postponement  
628 or recess due to a declared state of emergency, all subsequent  
629 dates in this section shall be extended by the number of days of  
630 the postponement or recess. Notice of the postponement or recess  
631 must be in writing by the affected taxing authority to the tax  
632 collector, the property appraiser, and the Department of Revenue  
633 within 3 calendar days after the postponement or recess. In the  
634 event of such extension, the affected taxing authority must work  
635 with the county tax collector and property appraiser to ensure  
636 timely assessment and collection of taxes.

637 (f)1. Notwithstanding any provisions of paragraph (c) to  
638 the contrary, each school district shall advertise its intent to  
639 adopt a tentative budget in a newspaper of general circulation  
640 pursuant to subsection (3) within 29 days of certification of  
641 value pursuant to subsection (1). Not less than 2 days or more  
642 than 5 days thereafter, the district shall hold a public hearing  
643 on the tentative budget pursuant to the applicable provisions of  
644 paragraph (c). In the event of postponement or recess due to a  
645 declared state of emergency, the school district may postpone or  
646 recess the hearing for up to 7 days and shall post a prominent  
647 notice at the place of the original hearing showing the date,  
648 time, and place where the hearing will be reconvened. The posted  
649 notice shall measure not less than 8.5 by 11 inches. The school



650 district shall make every reasonable effort to provide  
651 reasonable notification of the continued hearing to the  
652 taxpayers. The information must also be posted on the school  
653 district's website.

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

661         3. Notwithstanding any provisions of paragraph (d) to the  
662 contrary, each school district shall hold a public hearing to  
663 finalize the budget and adopt a millage rate within 80 days of  
664 certification of value pursuant to subsection (1), but not  
665 earlier than 65 days after certification. The hearing shall be  
666 held in accordance with the applicable provisions of paragraph  
667 (d), except that a newspaper advertisement need not precede the  
668 hearing.

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

671         200.069 Notice of proposed property taxes and non-ad  
672 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
673 appraiser, in the name of the taxing authorities and local  
674 governing boards levying non-ad valorem assessments within his  
675 or her jurisdiction and at the expense of the county, shall  
676 prepare and deliver by first-class mail to each taxpayer to be  
677 listed on the current year's assessment roll a notice of  
678 proposed property taxes, which notice shall contain the elements





679 and use the format provided in the following form.  
680 Notwithstanding the provisions of s. 195.022, no county officer  
681 shall use a form other than that provided herein. The Department  
682 of Revenue may adjust the spacing and placement on the form of  
683 the elements listed in this section as it considers necessary  
684 based on changes in conditions necessitated by various taxing  
685 authorities. If the elements are in the order listed, the  
686 placement of the listed columns may be varied at the discretion  
687 and expense of the property appraiser, and the property  
688 appraiser may use printing technology and devices to complete  
689 the form, the spacing, and the placement of the information in  
690 the columns. In addition, the property appraiser may not include  
691 in the mailing of the notice of ad valorem taxes and non-ad  
692 valorem assessments additional information or items unless such  
693 information or items explain a component of the notice or  
694 provide information directly related to the assessment and  
695 taxation of the property. A county officer may use a form other  
696 than that provided by the department for purposes of this part,  
697 but only if his or her office pays the related expenses and he  
698 or she obtains prior written permission from the executive  
699 director of the department; however, a county officer may not  
700 use a form the substantive content of which is at variance with  
701 the form prescribed by the department. The county officer may  
702 continue to use such an approved form until the law that  
703 specifies the form is amended or repealed or until the officer  
704 receives written disapproval from the executive director.

705 (1) The first page of the notice shall read:  
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707 NOTICE OF PROPOSED PROPERTY TAXES



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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,



737 if any; the water management district levying pursuant to s.  
738 373.503; the independent special districts in which the parcel  
739 lies, if any; and for all voted levies for debt service  
740 applicable to the parcel, if any.

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

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

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

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

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

763 (e) In the fifth column, the tax rate that each taxing  
764 authority must levy against the parcel to fund the proposed  
765 budget or, in the case of voted levies for debt service, the tax



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766 rate previously authorized by referendum.

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

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

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

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

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

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

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

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

794



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

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

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

807  
808 EXPLANATION  
809

810 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

811 This column shows the taxes that applied last year to your  
812 property. These amounts were based on budgets adopted last year  
813 and your property's previous taxable value.

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

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

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

820 This column shows what your taxes will be this year under the  
821 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
822 proposal is NOT final and may be amended at the public hearings  
823 shown on the front side of this notice. The difference between



824 columns 2 and 3 is the tax change proposed by each local taxing  
825 authority and is NOT the result of higher assessments.

826

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

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

833

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

840

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

846

847 NOTICE OF PROPOSED PROPERTY TAXES  
848 AND PROPOSED OR ADOPTED  
849 NON-AD VALOREM ASSESSMENTS  
850 DO NOT PAY—THIS IS NOT A BILL

851

852 There must be a clear partition between the notice of proposed



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

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

863         2. The purpose of each assessment must also be listed in  
864 the column listing the levying local governing board if the  
865 purpose is not clearly indicated by the name of the board.

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

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

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

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

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

881         206.05 Bond required of licensed terminal supplier,



882 importer, exporter, or wholesaler.-

883 (1) Each terminal supplier, importer, exporter, or  
884 wholesaler, except a municipality, county, school board, state  
885 agency, federal agency, or special district which is licensed  
886 under this part, shall file with the department a bond in a  
887 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be  
888 approximately 3 times the combined average monthly tax levied  
889 under this part and local option tax on motor fuel paid or due  
890 during the preceding 12 calendar months under the laws of this  
891 state. An exporter shall file a bond in an amount equal to 3  
892 times the average monthly tax due on gallons acquired for  
893 export. The bond shall be in such form as may be approved by the  
894 department, executed by a surety company duly licensed to do  
895 business under the laws of the state as surety thereon, and  
896 conditioned upon the prompt filing of true reports and the  
897 payment to the department of any and all fuel taxes levied under  
898 this chapter including local option taxes which are now or which  
899 hereafter may be levied or imposed, together with any and all  
900 penalties and interest thereon, and generally upon faithful  
901 compliance with the provisions of the fuel tax and local option  
902 tax laws of the state. The licensee shall be the principal  
903 obligor, and the state shall be the obligee. An assigned time  
904 deposit or irrevocable letter of credit may be accepted in lieu  
905 of a surety bond.

906 Section 15. Subsection (6) of section 206.8741, Florida  
907 Statutes, is amended to read:

908 206.8741 Dyeing and marking; notice requirements.-

909 (6) Any person who fails to provide or post the required  
910 notice with respect to any dyed diesel fuel is subject to a a





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911 ~~penalty of \$2,500 for each month such failure occurs the penalty~~  
912 ~~imposed by s. 206.872(11).~~

913 Section 16. Subsection (1) section 206.90, Florida  
914 Statutes, is amended to read:

915 206.90 Bond required of terminal suppliers, importers, and  
916 wholesalers.—

917 (1) Every terminal supplier, importer, or wholesaler,  
918 except a municipality, county, state agency, federal agency,  
919 school board, or special district, shall file with the  
920 department a bond or bonds in the penal sum of not more than  
921 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3  
922 times the average monthly diesel fuels tax and local option tax  
923 on diesel fuels paid or due during the preceding 12 calendar  
924 months, with a surety approved by the department. The licensee  
925 shall be the principal obligor and the state shall be the  
926 obligee, conditioned upon the faithful compliance with the  
927 provisions of this chapter, including the local option tax laws.  
928 If the sum of 3 times a licensee's average monthly tax is less  
929 than \$50, no bond shall be required.

930 Section 17. Paragraph (a) of subsection (1) of section  
931 212.05, Florida Statutes, is amended to read:

932 212.05 Sales, storage, use tax.—It is hereby declared to be  
933 the legislative intent that every person is exercising a taxable  
934 privilege who engages in the business of selling tangible  
935 personal property at retail in this state, including the  
936 business of making mail order sales, or who rents or furnishes  
937 any of the things or services taxable under this chapter, or who  
938 stores for use or consumption in this state any item or article  
939 of tangible personal property as defined herein and who leases



940 or rents such property within the state.

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

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

949 b. Each occasional or isolated sale of an aircraft, boat,  
950 mobile home, or motor vehicle of a class or type which is  
951 required to be registered, licensed, titled, or documented in  
952 this state or by the United States Government shall be subject  
953 to tax at the rate provided in this paragraph. The department  
954 shall by rule adopt any nationally recognized publication for  
955 valuation of used motor vehicles as the reference price list for  
956 any used motor vehicle which is required to be licensed pursuant  
957 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
958 party to an occasional or isolated sale of such a vehicle  
959 reports to the tax collector a sales price which is less than 80  
960 percent of the average loan price for the specified model and  
961 year of such vehicle as listed in the most recent reference  
962 price list, the tax levied under this paragraph shall be  
963 computed by the department on such average loan price unless the  
964 parties to the sale have provided to the tax collector an  
965 affidavit signed by each party, or other substantial proof,  
966 stating the actual sales price. Any party to such sale who  
967 reports a sales price less than the actual sales price is guilty  
968 of a misdemeanor of the first degree, punishable as provided in



969 s. 775.082 or s. 775.083. The department shall collect or  
970 attempt to collect from such party any delinquent sales taxes.  
971 In addition, such party shall pay any tax due and any penalty  
972 and interest assessed plus a penalty equal to twice the amount  
973 of the additional tax owed. Notwithstanding any other provision  
974 of law, the Department of Revenue may waive or compromise any  
975 penalty imposed pursuant to this subparagraph.

976 2. This paragraph does not apply to the sale of a boat or  
977 aircraft by or through a registered dealer under this chapter to  
978 a purchaser who, at the time of taking delivery, is a  
979 nonresident of this state, does not make his or her permanent  
980 place of abode in this state, and is not engaged in carrying on  
981 in this state any employment, trade, business, or profession in  
982 which the boat or aircraft will be used in this state, or is a  
983 corporation none of the officers or directors of which is a  
984 resident of, or makes his or her permanent place of abode in,  
985 this state, or is a noncorporate entity that has no individual  
986 vested with authority to participate in the management,  
987 direction, or control of the entity's affairs who is a resident  
988 of, or makes his or her permanent abode in, this state. For  
989 purposes of this exemption, either a registered dealer acting on  
990 his or her own behalf as seller, a registered dealer acting as  
991 broker on behalf of a seller, or a registered dealer acting as  
992 broker on behalf of the purchaser may be deemed to be the  
993 selling dealer. This exemption shall not be allowed unless:

994 a. The purchaser removes a qualifying boat, as described in  
995 sub-subparagraph f., from the state within 90 days after the  
996 date of purchase or extension, or the purchaser removes a  
997 nonqualifying boat or an aircraft from this state within 10 days



998 after the date of purchase or, when the boat or aircraft is  
999 repaired or altered, within 20 days after completion of the  
1000 repairs or alterations; or if the aircraft will be registered in  
1001 a foreign jurisdiction and:

1002 (I) Application for the aircraft's registration is properly  
1003 filed with a civil airworthiness authority of a foreign  
1004 jurisdiction within 10 days after the date of purchase;

1005 (II) The purchaser removes the aircraft from the state to a  
1006 foreign jurisdiction within 10 days after the date the aircraft  
1007 is registered by the applicable foreign airworthiness authority;  
1008 and

1009 (III) The aircraft is operated in the state solely to  
1010 remove it from the state to a foreign jurisdiction.

1011  
1012 For purposes of this sub-subparagraph, the term "foreign  
1013 jurisdiction" means any jurisdiction outside of the United  
1014 States or any of its territories;

1015 b. The purchaser, within 90 ~~30~~ days from the date of  
1016 departure, provides the department with written proof that the  
1017 purchaser licensed, registered, titled, or documented the boat  
1018 or aircraft outside the state. If such written proof is  
1019 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
1020 that the purchaser applied for such license, title,  
1021 registration, or documentation. The purchaser shall forward to  
1022 the department proof of title, license, registration, or  
1023 documentation upon receipt;

1024 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
1025 boat or aircraft from Florida, furnishes the department with  
1026 proof of removal in the form of receipts for fuel, dockage,



1027 slippage, tie-down, or hangaring from outside of Florida. The  
1028 information so provided must clearly and specifically identify  
1029 the boat or aircraft;

1030 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
1031 of sale, provides to the department a copy of the sales invoice,  
1032 closing statement, bills of sale, and the original affidavit  
1033 signed by the purchaser attesting that he or she has read the  
1034 provisions of this section;

1035 e. The seller makes a copy of the affidavit a part of his  
1036 or her record for as long as required by s. 213.35; and

1037 f. Unless the nonresident purchaser of a boat of 5 net tons  
1038 of admeasurement or larger intends to remove the boat from this  
1039 state within 10 days after the date of purchase or when the boat  
1040 is repaired or altered, within 20 days after completion of the  
1041 repairs or alterations, the nonresident purchaser applies to the  
1042 selling dealer for a decal which authorizes 90 days after the  
1043 date of purchase for removal of the boat. The nonresident  
1044 purchaser of a qualifying boat may apply to the selling dealer  
1045 within 60 days after the date of purchase for an extension decal  
1046 that authorizes the boat to remain in this state for an  
1047 additional 90 days, but not more than a total of 180 days,  
1048 before the nonresident purchaser is required to pay the tax  
1049 imposed by this chapter. The department is authorized to issue  
1050 decals in advance to dealers. The number of decals issued in  
1051 advance to a dealer shall be consistent with the volume of the  
1052 dealer's past sales of boats which qualify under this sub-  
1053 subparagraph. The selling dealer or his or her agent shall mark  
1054 and affix the decals to qualifying boats in the manner  
1055 prescribed by the department, before delivery of the boat.



1056 (I) The department is hereby authorized to charge dealers a  
1057 fee sufficient to recover the costs of decals issued, except the  
1058 extension decal shall cost \$425.

1059 (II) The proceeds from the sale of decals will be deposited  
1060 into the administrative trust fund.

1061 (III) Decals shall display information to identify the boat  
1062 as a qualifying boat under this sub-subparagraph, including, but  
1063 not limited to, the decal's date of expiration.

1064 (IV) The department is authorized to require dealers who  
1065 purchase decals to file reports with the department and may  
1066 prescribe all necessary records by rule. All such records are  
1067 subject to inspection by the department.

1068 (V) Any dealer or his or her agent who issues a decal  
1069 falsely, fails to affix a decal, mismarks the expiration date of  
1070 a decal, or fails to properly account for decals will be  
1071 considered prima facie to have committed a fraudulent act to  
1072 evade the tax and will be liable for payment of the tax plus a  
1073 mandatory penalty of 200 percent of the tax, and shall be liable  
1074 for fine and punishment as provided by law for a conviction of a  
1075 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1076 775.083.

1077 (VI) Any nonresident purchaser of a boat who removes a  
1078 decal before permanently removing the boat from the state, or  
1079 defaces, changes, modifies, or alters a decal in a manner  
1080 affecting its expiration date before its expiration, or who  
1081 causes or allows the same to be done by another, will be  
1082 considered prima facie to have committed a fraudulent act to  
1083 evade the tax and will be liable for payment of the tax plus a  
1084 mandatory penalty of 200 percent of the tax, and shall be liable



1085 for fine and punishment as provided by law for a conviction of a  
1086 misdemeanor of the first degree, as provided in s. 775.082 or s.  
1087 775.083.

1088 (VII) The department is authorized to adopt rules necessary  
1089 to administer and enforce this subparagraph and to publish the  
1090 necessary forms and instructions.

1091 (VIII) The department is hereby authorized to adopt  
1092 emergency rules pursuant to s. 120.54(4) to administer and  
1093 enforce the provisions of this subparagraph.

1094  
1095 If the purchaser fails to remove the qualifying boat from this  
1096 state within the maximum 180 days after purchase or a  
1097 nonqualifying boat or an aircraft from this state within 10 days  
1098 after purchase or, when the boat or aircraft is repaired or  
1099 altered, within 20 days after completion of such repairs or  
1100 alterations, or permits the boat or aircraft to return to this  
1101 state within 6 months from the date of departure, except as  
1102 provided in s. 212.08(7)(fff), or if the purchaser fails to  
1103 furnish the department with any of the documentation required by  
1104 this subparagraph within the prescribed time period, the  
1105 purchaser shall be liable for use tax on the cost price of the  
1106 boat or aircraft and, in addition thereto, payment of a penalty  
1107 to the Department of Revenue equal to the tax payable. This  
1108 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
1109 The maximum 180-day period following the sale of a qualifying  
1110 boat tax-exempt to a nonresident may not be tolled for any  
1111 reason.

1112 Section 18. Subsection (6) of section 212.055, Florida  
1113 Statutes, is amended, and paragraph (f) is added to subsection



1114 (1) of that section, to read:

1115 212.055 Discretionary sales surtaxes; legislative intent;  
1116 authorization and use of proceeds.—It is the legislative intent  
1117 that any authorization for imposition of a discretionary sales  
1118 surtax shall be published in the Florida Statutes as a  
1119 subsection of this section, irrespective of the duration of the  
1120 levy. Each enactment shall specify the types of counties  
1121 authorized to levy; the rate or rates which may be imposed; the  
1122 maximum length of time the surtax may be imposed, if any; the  
1123 procedure which must be followed to secure voter approval, if  
1124 required; the purpose for which the proceeds may be expended;  
1125 and such other requirements as the Legislature may provide.  
1126 Taxable transactions and administrative procedures shall be as  
1127 provided in s. 212.054.

1128 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
1129 SURTAX.—

1130 (f) Any discretionary sales surtax levied under this  
1131 subsection pursuant to a referendum held on or after July 1,  
1132 2020, may not be levied for more than 30 years.

1133 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1134 (a) The school board in each county may levy, pursuant to  
1135 resolution conditioned to take effect only upon approval by a  
1136 majority vote of the electors of the county voting in a  
1137 referendum, a discretionary sales surtax at a rate that may not  
1138 exceed 0.5 percent.

1139 (b) The resolution must ~~shall~~ include a statement that  
1140 provides a brief and general description of the school capital  
1141 outlay projects to be funded by the surtax. The resolution must  
1142 include a statement that the revenues collected must be shared





1143 with eligible charter schools based on their proportionate share  
1144 of the total school district enrollment. The statement must  
1145 ~~shall~~ conform to the requirements of s. 101.161 and shall be  
1146 placed on the ballot by the governing body of the county. The  
1147 following question shall be placed on the ballot:  
1148

1149       ....FOR THE                               ....CENTS TAX

1150       ....AGAINST THE                           ....CENTS TAX

1151  
1152  
1153  
1154  
1155       (c) The resolution providing for the imposition of the  
1156 surtax must ~~shall~~ set forth a plan for use of the surtax  
1157 proceeds for fixed capital expenditures or fixed capital costs  
1158 associated with the construction, reconstruction, or improvement  
1159 of school facilities and campuses which have a useful life  
1160 expectancy of 5 or more years, and any land acquisition, land  
1161 improvement, design, and engineering costs related thereto.  
1162 Additionally, the plan shall include the costs of retrofitting  
1163 and providing for technology implementation, including hardware  
1164 and software, for the various sites within the school district.  
1165 Surtax revenues may be used to service ~~for the purpose of~~  
1166 ~~servicing~~ bond indebtedness to finance projects authorized by  
1167 this subsection, and any interest accrued thereto may be held in  
1168 trust to finance such projects. Neither the proceeds of the  
1169 surtax nor any interest accrued thereto shall be used for



1170 operational expenses. Surtax revenues shared with charter  
1171 schools shall be expended by the charter school in a manner  
1172 consistent with the allowable uses set forth in s. 1013.62(4).  
1173 All revenues and expenditures shall be accounted for in a  
1174 charter school's monthly or quarterly financial statement  
1175 pursuant to s. 1002.33(9). The eligibility of a charter school  
1176 to receive funds under this subsection shall be determined in  
1177 accordance with s. 1013.62(1). If a school's charter is not  
1178 renewed or is terminated and the school is dissolved under the  
1179 provisions of law under which the school was organized, any  
1180 unencumbered funds received under this subsection shall revert  
1181 to the sponsor.

1182 (d) Surtax revenues collected by the Department of Revenue  
1183 pursuant to this subsection shall be distributed to the school  
1184 board imposing the surtax in accordance with law.

1185 Section 19. The amendment made by this act to s.  
1186 212.055(6), Florida Statutes, which amends the allowable uses of  
1187 the school capital outlay surtax, applies to levies authorized  
1188 by vote of the electors on or after July 1, 2020.

1189 Section 20. Effective January 1, 2021, section 212.134,  
1190 Florida Statutes, is created to read:

1191 212.134 Information returns relating to payment-card and  
1192 third-party network transactions.-

1193 (1) For each year in which a payment settlement entity, an  
1194 electronic payment facilitator, or other third party contracted  
1195 with the payment settlement entity to make payments to settle  
1196 reportable payment transactions on behalf of the payment  
1197 settlement entity must file a return pursuant to s. 6050W of the  
1198 Internal Revenue Code, the entity, the facilitator, or the third



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1199 party must submit the information in the return to the  
1200 department by the 30th day after filing the federal return. The  
1201 format of the information returns required must be either a copy  
1202 of such information returns or a copy of such information  
1203 returns related to participating payees with an address in the  
1204 state. For purposes of this subsection, the term "payment  
1205 settlement entity" has the same meaning as provided in s. 6050W  
1206 of the Internal Revenue Code.

1207 (2) All reports submitted to the department under this  
1208 section must be in an electronic format.

1209 (3) Any payment settlement entity, facilitator, or third  
1210 party failing to file the information return required, filing an  
1211 incomplete information return, or not filing an information  
1212 return within the time prescribed is subject to a penalty of  
1213 \$1,000 for each failure, if the failure is for not more than 30  
1214 days, with an additional \$1,000 for each month or fraction of a  
1215 month during which each failure continues. The total amount of  
1216 penalty imposed on a reporting entity may not exceed \$10,000  
1217 annually.

1218 (4) The executive director or his or her designee may waive  
1219 the penalty if he or she determines that the failure to timely  
1220 file an information return was due to reasonable cause and not  
1221 due to willful negligence, willful neglect, or fraud.

1222 Section 21. Section 212.181, Florida Statutes, is created  
1223 to read:

1224 212.181 Determination of business address situs,  
1225 distributions, and adjustments.—

1226 (1) For each certificate of registration issued pursuant to  
1227 s. 212.18(3)(b), the department shall assign the place of



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1228 business to a county based on the location address provided at  
1229 the time of registration or at the time the dealer notifies the  
1230 department of a change in a business location address.

1231 (2) (a) Each county that furnishes to the department  
1232 information needed to update the electronic database created and  
1233 maintained pursuant to s. 202.22 (2) (a), including addresses of  
1234 new developments, changes in addresses, annexations,  
1235 incorporations, reorganizations, and any other changes in  
1236 jurisdictional boundaries within the county, must specify an  
1237 effective date, which must be the next ensuing January 1 or July  
1238 1, and must be furnished to the department at least 120 days  
1239 before the effective date. A county that provides notification  
1240 to the department at least 120 days before the effective date  
1241 that it has reviewed the database and has no changes for the  
1242 ensuing January 1 or July 1 satisfies the requirement of this  
1243 paragraph.

1244 (b) A county that imposes a tourist development tax in a  
1245 subcounty special district pursuant to s. 125.0104(3) (b) must  
1246 identify the subcounty special district addresses to which the  
1247 tourist development tax applies as part of the address  
1248 information submission required under paragraph (a). This  
1249 paragraph does not apply to counties that self-administer the  
1250 tax pursuant to s. 125.0104(10).

1251 (c) The department shall update the electronic database  
1252 created and maintained under s. 202.22(2) (a) using the  
1253 information furnished by local taxing jurisdictions under  
1254 paragraph (a) and shall ensure each business location is  
1255 correctly assigned to the applicable county pursuant to  
1256 subsection (1). Each update must specify the effective date as



1257 the next ensuing January 1 or July 1 and must be posted by the  
1258 department on a website not less than 90 days before the  
1259 effective date.

1260 (3) (a) For distributions made pursuant to ss. 125.0104,  
1261 212.20(6) (a), (b), and (d)2., misallocations occurring solely  
1262 due to the assignment of an address to an incorrect county will  
1263 be corrected prospectively only from the date the department is  
1264 made aware of the misallocation, subject to the following:

1265 1. If the county that should have received the misallocated  
1266 distributions followed the notification and timing provisions in  
1267 subsection (2) for the affected periods, such misallocations may  
1268 be adjusted by prorating current and future distributions for  
1269 the period the misallocation occurred, not to exceed 36 months  
1270 from the date the department is made aware of the misallocation.

1271 2. If the county that received the misallocated  
1272 distribution followed the notification and timing provisions in  
1273 subsection (2) for the affected periods and the county that  
1274 should have received the misallocation did not, the correction  
1275 shall apply only prospectively from the date the department is  
1276 made aware of the misallocation.

1277 (b) Nothing in this subsection prevents affected counties  
1278 from determining an alternative method of adjustment pursuant to  
1279 an interlocal agreement. Affected counties with an interlocal  
1280 agreement must provide a copy of the interlocal agreement  
1281 specifying an alternative method of adjustment to the department  
1282 within 90 days after the date of the department's notice of the  
1283 misallocation.

1284 (4) The department may adopt rules to administer this  
1285 section, including rules establishing procedures and forms.



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1286 Section 22. Section 215.179, Florida Statutes, is created  
1287 to read:

1288 215.179 Solicitation of payment.—An owner of a public  
1289 building or the owner’s employee may not seek, accept, or  
1290 solicit any payment or other form of consideration for providing  
1291 the written allocation letter described in s. 179D(d)(4) of the  
1292 Internal Revenue Code and Internal Revenue Service (IRS) Notice  
1293 2008-40. An allocation letter must be signed and returned to the  
1294 architect, engineer, or contractor within 15 days after written  
1295 request. The architect, engineer, or contractor shall file the  
1296 allocation request with the Department of Financial Services.  
1297 This section is effective until the Internal Revenue Service  
1298 supersedes s. 3 of IRS Notice 2008-40 and materially modifies  
1299 the allocation process therein.

1300 Section 23. Section 213.0537, Florida Statutes, is created  
1301 to read:

1302 213.0537 Electronic notification with affirmative consent.—  
1303 (1) Notwithstanding any other provision of law, the  
1304 Department of Revenue may send notices electronically, by postal  
1305 mail, or both. Electronic transmission may be used only with the  
1306 affirmative consent of the taxpayer or its representative.  
1307 Documents sent pursuant to this section comply with the same  
1308 timing and form requirements as documents sent by postal mail.  
1309 If a document sent electronically is returned as undeliverable,  
1310 the department must resend the document by postal mail. However,  
1311 the original electronic transmission used with the affirmative  
1312 consent of the taxpayer or its representative is the official  
1313 mailing for purposes of this chapter.

1314 (2) A notice sent electronically will be considered to have



1315 been received by the recipient if the transmission is addressed  
1316 to the address provided by the taxpayer or its representative. A  
1317 notice sent electronically will be considered received even if  
1318 no individual is aware of its receipt. In addition, a notice  
1319 sent electronically shall be considered received if the  
1320 department does not receive notification that the document was  
1321 undeliverable.

1322 (3) For the purposes of this section, the term:

1323 (a) "Affirmative consent" means that the taxpayer or its  
1324 representative expressly consented to receive notices  
1325 electronically either in response to a clear and conspicuous  
1326 request for the taxpayer's or its representative's consent, or  
1327 at the taxpayer's or its representative's own initiative.

1328 (b) "Notice" means all communications from the department  
1329 to the taxpayer or its representative, including, but not  
1330 limited to, billings, notices issued during the course of an  
1331 audit, proposed assessments, and final assessments authorized by  
1332 this chapter and any other actions constituting final agency  
1333 action within the meaning of chapter 120.

1334 Section 24. Paragraph (b) of subsection (1) of section  
1335 213.21, Florida Statutes, is amended to read:

1336 213.21 Informal conferences; compromises.—

1337 (1)

1338 (b) The statute of limitations upon the issuance of final  
1339 assessments and the period for filing a claim for refund as  
1340 required by s. 215.26(2) for any transactions occurring during  
1341 the audit period shall be tolled during the period in which the  
1342 taxpayer is engaged in a procedure under this section.

1343 Section 25. Effective upon this act becoming a law,



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1344 paragraph (a) of subsection (4) of section 220.1105, Florida  
1345 Statutes, is amended to read:

1346       220.1105 Tax imposed; automatic refunds and downward  
1347 adjustments to tax rates.—

1348       (4) For fiscal years 2018-2019 through 2020-2021, any  
1349 amount by which net collections for a fiscal year exceed  
1350 adjusted forecasted collections for that fiscal year shall only  
1351 be used to provide refunds to corporate income tax payers as  
1352 follows:

1353       (a) For purposes of this subsection, the term:

1354       1. "Eligible taxpayer" means:

1355       a. For fiscal year 2018-2019, a taxpayer whose taxable year  
1356 begins between April 1, 2017, and March 31, 2018, and whose  
1357 final tax liability for such taxable year is greater than zero;

1358       b. For fiscal year 2019-2020, a taxpayer whose taxable year  
1359 begins between April 1, 2018, and March 31, 2019, and whose  
1360 final tax liability for such taxable year is greater than zero;

1361 or

1362       c. For fiscal year 2020-2021 a taxpayer whose taxable year  
1363 begins between April 1, 2019, and March 31, 2020, and whose  
1364 final tax liability for such taxable year is greater than zero.

1365       2. "Excess collections" for a fiscal year means the amount  
1366 by which net collections for a fiscal year exceeds adjusted  
1367 forecasted collections for that fiscal year.

1368       3. "Final tax liability" means the taxpayer's amount of tax  
1369 due under this chapter for a taxable year, reported on a return  
1370 filed with the department, plus the amount of any credit taken  
1371 on such return under s. 220.1875.

1372       4. "Total eligible tax liability" for a fiscal year means





1373 the sum of final tax liabilities of all eligible taxpayers for a  
1374 fiscal year as such liabilities are shown on the latest return  
1375 filed with the department as of February 1 immediately following  
1376 that fiscal year.

1377 5. "Taxpayer refund share" for a fiscal year means an  
1378 eligible taxpayer's final tax liability as a percentage of the  
1379 total eligible tax liability for that fiscal year.

1380 6. "Taxpayer refund" for a fiscal year means the taxpayer  
1381 refund share for a fiscal year multiplied by the excess  
1382 collections for a fiscal year.

1383 Section 26. The amendment made by this act to s.  
1384 220.1105(4)(a)3., Florida Statutes, is remedial in nature and  
1385 applies retroactively.

1386 Section 27. Subsections (1), (2), and (5) of section  
1387 443.163, Florida Statutes, are amended to read:

1388 443.163 Electronic reporting and remitting of contributions  
1389 and reimbursements.—

1390 (1) An employer may file any report and remit any  
1391 contributions or reimbursements required under this chapter by  
1392 electronic means. The Department of Economic Opportunity or the  
1393 state agency providing reemployment assistance tax collection  
1394 services shall adopt rules prescribing the format and  
1395 instructions necessary for electronically filing reports and  
1396 remitting contributions and reimbursements to ensure a full  
1397 collection of contributions and reimbursements due. The  
1398 acceptable method of transfer, the method, form, and content of  
1399 the electronic means, and the method, if any, by which the  
1400 employer will be provided with an acknowledgment shall be  
1401 prescribed by the department or its tax collection service



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1402 provider. However, any employer who employed 10 or more  
1403 employees in any quarter during the preceding state fiscal year  
1404 must file the Employers Quarterly Reports, including any  
1405 corrections, for the current calendar year and remit the  
1406 contributions and reimbursements due by electronic means  
1407 approved by the tax collection service provider. ~~A person who~~  
1408 ~~prepared and reported for 100 or more employers in any quarter~~  
1409 ~~during the preceding state fiscal year must file the Employers~~  
1410 ~~Quarterly Reports for each calendar quarter in the current~~  
1411 ~~calendar year, beginning with reports due for the second~~  
1412 ~~calendar quarter of 2003, by electronic means approved by the~~  
1413 ~~tax collection service provider.~~

1414 (2) ~~(a)~~ An employer who is required by law to file an  
1415 Employers Quarterly Report, including any corrections, by  
1416 approved electronic means, but who files the report either  
1417 directly or through an agent by a means other than approved  
1418 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
1419 report and \$1 for each employee, not to exceed \$300. This  
1420 penalty is in addition to any other penalty provided by this  
1421 chapter. However, the penalty does not apply if the tax  
1422 collection service provider waives the electronic filing  
1423 requirement in advance. An employer who fails to remit  
1424 contributions or reimbursements either directly or through an  
1425 agent by approved electronic means as required by law is liable  
1426 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
1427 means other than approved electronic means. This penalty is in  
1428 addition to any other penalty provided by this chapter.

1429 ~~(b) A person who prepared and reported for 100 or more~~  
1430 ~~employers in any quarter during the preceding state fiscal year,~~



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1431 ~~but who fails to file an Employers Quarterly Report for each~~  
1432 ~~calendar quarter in the current calendar year by approved~~  
1433 ~~electronic means, is liable for a penalty of \$50 for that report~~  
1434 ~~and \$1 for each employee. This penalty is in addition to any~~  
1435 ~~other penalty provided by this chapter. However, the penalty~~  
1436 ~~does not apply if the tax collection service provider waives the~~  
1437 ~~electronic filing requirement in advance.~~

1438 (5) The tax collection service provider may waive the  
1439 penalty imposed by this section if a ~~written~~ request for a  
1440 waiver ~~is filed which~~ establishes that imposition would be  
1441 inequitable. Examples of inequity include, but are not limited  
1442 to, situations where the failure to electronically file was  
1443 caused by one of the following factors:

1444 (a) Death or serious illness of the person responsible for  
1445 the preparation and filing of the report.

1446 (b) Destruction of the business records by fire or other  
1447 casualty.

1448 (c) Unscheduled and unavoidable computer downtime.

1449 Section 28. Subsections (1) and (3) of section 626.932,  
1450 Florida Statutes, are amended to read:

1451 626.932 Surplus lines tax.—

1452 (1) The premiums charged for surplus lines coverages are  
1453 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
1454 premiums charged for such insurance. The surplus lines agent  
1455 shall collect from the insured the amount of the tax at the time  
1456 of the delivery of the cover note, certificate of insurance,  
1457 policy, or other initial confirmation of insurance, in addition  
1458 to the full amount of the gross premium charged by the insurer  
1459 for the insurance. The surplus lines agent is prohibited from



1460 absorbing such tax or, as an inducement for insurance or for any  
1461 other reason, rebating all or any part of such tax or of his or  
1462 her commission.

1463 (3) If a surplus lines policy covers risks or exposures  
1464 only partially in this state and the state is the home state as  
1465 defined in the federal Nonadmitted and Reinsurance Reform Act of  
1466 2010 (NRRA), the tax payable shall be computed on the gross  
1467 premium. The surplus lines policy must be taxed in accordance  
1468 with subsection (1) and the agent shall report the total premium  
1469 for the risk that is located in this state and the total premium  
1470 for the risk that is located outside of this state to the  
1471 Florida Surplus Lines Service Office in the manner and form  
1472 directed by the Florida Surplus Lines Service Office ~~The tax~~  
1473 ~~must not exceed the tax rate where the risk or exposure is~~  
1474 ~~located.~~

1475 Section 29. Paragraph (b) of subsection (6) of section  
1476 1013.64, Florida Statutes, is amended to read:

1477 1013.64 Funds for comprehensive educational plant needs;  
1478 construction cost maximums for school district capital  
1479 projects.—Allocations from the Public Education Capital Outlay  
1480 and Debt Service Trust Fund to the various boards for capital  
1481 outlay projects shall be determined as follows:

1482 (6)

1483 (b)1. A district school board may not use funds from the  
1484 following sources: Public Education Capital Outlay and Debt  
1485 Service Trust Fund; School District and Community College  
1486 District Capital Outlay and Debt Service Trust Fund; Classrooms  
1487 First Program funds provided in s. 1013.68; nonvoted 1.5-mill  
1488 levy of ad valorem property taxes provided in s. 1011.71(2);



1489 Classrooms for Kids Program funds provided in s. 1013.735;  
1490 District Effort Recognition Program funds provided in s.  
1491 1013.736; or High Growth District Capital Outlay Assistance  
1492 Grant Program funds provided in s. 1013.738 to pay for any  
1493 portion of the cost of any new construction of educational plant  
1494 space with a total cost per student station, including change  
1495 orders, which exceeds:

- 1496 a. \$17,952 for an elementary school;
- 1497 b. \$19,386 for a middle school; or
- 1498 c. \$25,181 for a high school,

1499  
1500 (January 2006) as adjusted annually to reflect increases or  
1501 decreases in the Consumer Price Index. The department, in  
1502 conjunction with the Office of Economic and Demographic  
1503 Research, shall review and adjust the cost per student station  
1504 limits to reflect actual construction costs by January 1, 2020,  
1505 and annually thereafter. The adjusted cost per student station  
1506 shall be used by the department for computation of the statewide  
1507 average costs per student station for each instructional level  
1508 pursuant to paragraph (d). The department shall also collaborate  
1509 with the Office of Economic and Demographic Research to select  
1510 an industry-recognized construction index to replace the  
1511 Consumer Price Index by January 1, 2020, adjusted annually to  
1512 reflect changes in the construction index.

1513 2. School districts shall maintain accurate documentation  
1514 related to the costs of all new construction of educational  
1515 plant space reported to the Department of Education pursuant to  
1516 paragraph (d). The Auditor General shall review the  
1517 documentation maintained by the school districts and verify



1518 compliance with the limits under this paragraph during its  
1519 scheduled operational audits of the school district.

1520 3. Except for educational facilities and sites subject to a  
1521 lease-purchase agreement entered pursuant to s. 1011.71(2)(e) or  
1522 funded solely through local impact fees, in addition to the  
1523 funding sources listed in subparagraph 1., a district school  
1524 board may not use funds from any sources for new construction of  
1525 educational plant space with a total cost per student station,  
1526 including change orders, which equals more than the current  
1527 adjusted amounts provided in sub-subparagraphs 1.a.-c. However,  
1528 if a contract has been executed for architectural and design  
1529 services or for construction management services before July 1,  
1530 2017, a district school board may use funds from any source for  
1531 the new construction of educational plant space and such funds  
1532 are exempt from the total cost per student station requirements.

1533 4. A district school board must not use funds from the  
1534 Public Education Capital Outlay and Debt Service Trust Fund or  
1535 the School District and Community College District Capital  
1536 Outlay and Debt Service Trust Fund for any new construction of  
1537 an ancillary plant that exceeds 70 percent of the average cost  
1538 per square foot of new construction for all schools.

1539 Section 30. Clothing, school supplies, personal computers,  
1540 and personal computer-related accessories; sales tax holiday.-

1541 (1) The tax levied under chapter 212, Florida Statutes, may  
1542 not be collected during the period from August 7, 2020, through  
1543 August 9, 2020, on the retail sale of:

1544 (a) Clothing, wallets, or bags, including handbags,  
1545 backpacks, fanny packs, and diaper bags, but excluding  
1546 briefcases, suitcases, and other garment bags, having a sales



1547 price of \$60 or less per item. As used in this paragraph, the  
1548 term "clothing" means:

1549 1. Any article of wearing apparel intended to be worn on or  
1550 about the human body, excluding watches, watchbands, jewelry,  
1551 umbrellas, and handkerchiefs; and

1552 2. All footwear, excluding skis, swim fins, roller blades,  
1553 and skates.

1554 (b) School supplies having a sales price of \$15 or less per  
1555 item. As used in this paragraph, the term "school supplies"  
1556 means pens, pencils, erasers, crayons, notebooks, notebook  
1557 filler paper, legal pads, binders, lunch boxes, construction  
1558 paper, markers, folders, poster board, composition books, poster  
1559 paper, scissors, cellophane tape, glue or paste, rulers,  
1560 computer disks, staplers and staples used to secure paper  
1561 products, protractors, compasses, and calculators.

1562 (2) The tax levied under chapter 212, Florida Statutes, may  
1563 not be collected during the period from August 7, 2020, through  
1564 August 9, 2020, on the first \$1,000 of the sales price of  
1565 personal computers or personal computer-related accessories  
1566 purchased for noncommercial home or personal use. As used in  
1567 this subsection, the term:

1568 (a) "Personal computers" includes electronic book readers,  
1569 laptops, desktops, handheld devices, tablets, or tower  
1570 computers. The term does not include cellular telephones, video  
1571 game consoles, digital media receivers, or devices that are not  
1572 primarily designed to process data.

1573 (b) "Personal computer-related accessories" includes  
1574 keyboards, mice, personal digital assistants, monitors, other  
1575 peripheral devices, modems, routers, and nonrecreational



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1576 software, regardless of whether the accessories are used in  
1577 association with a personal computer base unit. The term does  
1578 not include furniture or systems, devices, software, or  
1579 peripherals that are designed or intended primarily for  
1580 recreational use. The term "monitor" does not include any device  
1581 that includes a television tuner.

1582 (3) The tax exemptions provided in this section do not  
1583 apply to sales within a theme park or entertainment complex as  
1584 defined in s. 509.013(9), Florida Statutes, within a public  
1585 lodging establishment as defined in s. 509.013(4), Florida  
1586 Statutes, or within an airport as defined in s. 330.27(2),  
1587 Florida Statutes.

1588 (4) The tax exemptions provided in this section may apply  
1589 at the option of a dealer if less than 5 percent of the dealer's  
1590 gross sales of tangible personal property in the prior calendar  
1591 year are comprised of items that would be exempt under this  
1592 section. If a qualifying dealer chooses not to participate in  
1593 the tax holiday, by August 1, 2020, the dealer must notify the  
1594 Department of Revenue in writing of its election to collect  
1595 sales tax during the holiday and must post a copy of that notice  
1596 in a conspicuous location at its place of business.

1597 (5) The Department of Revenue is authorized, and all  
1598 conditions are deemed met, to adopt emergency rules pursuant to  
1599 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1600 this section. Notwithstanding any other provision of law,  
1601 emergency rules adopted pursuant to this subsection are  
1602 effective for 6 months after adoption and may be renewed during  
1603 the pendency of procedures to adopt permanent rules addressing  
1604 the subject of the emergency rules.





1605           (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
1606 nonrecurring funds is appropriated from the General Revenue Fund  
1607 to the Department of Revenue for the purpose of implementing  
1608 this section. Funds remaining unexpended or unencumbered from  
1609 this appropriation as of June 30, 2020, shall revert and be  
1610 reappropriated for the same purpose in the 2020-2021 fiscal  
1611 year.

1612           (7) This section shall take effect upon this act becoming a  
1613 law.

1614           Section 31. Disaster preparedness supplies; sales tax  
1615 holiday.-

1616           (1) The tax levied under chapter 212, Florida Statutes, may  
1617 not be collected during the period from May 29, 2020, through  
1618 June 4, 2020, on the sale of:

1619           (a) A portable self-powered light source selling for \$20 or  
1620 less.

1621           (b) A portable self-powered radio, two-way radio, or  
1622 weather-band radio selling for \$50 or less.

1623           (c) A tarpaulin or other flexible waterproof sheeting  
1624 selling for \$50 or less.

1625           (d) An item normally sold as, or generally advertised as, a  
1626 ground anchor system or tie-down kit selling for \$50 or less.

1627           (e) A gas or diesel fuel tank selling for \$25 or less.

1628           (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
1629 or 9-volt batteries, excluding automobile and boat batteries,  
1630 selling for \$30 or less.

1631           (g) A nonelectric food storage cooler selling for \$30 or  
1632 less.

1633           (h) A portable generator used to provide light or



1634 communications or preserve food in the event of a power outage  
1635 selling for \$750 or less.

1636 (i) Reusable ice selling for \$10 or less.

1637 (2) The tax exemptions provided in this section do not  
1638 apply to sales within a theme park or entertainment complex as  
1639 defined in s. 509.013(9), Florida Statutes, within a public  
1640 lodging establishment as defined in s. 509.013(4), Florida  
1641 Statutes, or within an airport as defined in s. 330.27(2),  
1642 Florida Statutes.

1643 (3) The Department of Revenue is authorized, and all  
1644 conditions are deemed met, to adopt emergency rules pursuant to  
1645 s. 120.54(4), Florida Statutes, to administer this section.

1646 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
1647 nonrecurring funds is appropriated from the General Revenue Fund  
1648 to the Department of Revenue for the purpose of implementing  
1649 this section.

1650 (5) This section shall take effect upon this act becoming a  
1651 law.

1652 Section 32. (1) The Department of Revenue is authorized,  
1653 and all conditions are deemed met, to adopt emergency rules  
1654 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
1655 implementing the amendments made by this act to ss. 206.05,  
1656 206.8741, 206.90, 212.05, 213.21, and 220.1105, Florida  
1657 Statutes, and the creation of ss. 212.134 and 212.181, Florida  
1658 Statutes, by this act. Notwithstanding any other provision of  
1659 law, emergency rules adopted pursuant to this subsection are  
1660 effective for 6 months after adoption and may be renewed during  
1661 the pendency of procedures to adopt permanent rules addressing  
1662 the subject of the emergency rules.



1663           (2) This section shall take effect upon this act becoming a  
1664 law and expires July 1, 2023.

1665           Section 33. Except as otherwise expressly provided in this  
1666 act, and except for this section, which shall take effect upon  
1667 this act becoming a law, this act shall take effect July 1,  
1668 2020.

1670 ===== T I T L E   A M E N D M E N T =====

1671 And the title is amended as follows:

1672           Delete everything before the enacting clause  
1673 and insert:

1674                           A bill to be entitled  
1675           An act relating to taxation; amending s. 125.0104,  
1676 F.S.; increasing a population limit on counties that  
1677 may use tourist development tax revenues for certain  
1678 uses; creating s. 193.019, F.S.; defining terms;  
1679 requiring county property appraisers to annually  
1680 calculate and submit to the Department of Revenue  
1681 certain property tax reductions granted to owners of  
1682 hospital property; requiring applicants for the  
1683 property tax exemption for hospitals to annually  
1684 submit certain information and a signed statement to  
1685 the department; specifying requirements for the  
1686 department in reviewing such information and in  
1687 determining whether the exemption should be limited;  
1688 requiring the department to publish certain data;  
1689 authorizing the department to adopt rules; creating s.  
1690 193.1557, F.S.; extending the timeframe within which  
1691 certain changes to property damaged or destroyed by



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1692 Hurricane Michael must commence to prevent the  
1693 assessed value of the property from increasing;  
1694 providing applicability; providing for future repeal;  
1695 amending s. 194.035, F.S.; specifying circumstances  
1696 under which a special magistrate's appraisal may not  
1697 be submitted as evidence to a value adjustment board;  
1698 amending s. 195.073, F.S.; revising the property  
1699 classifications for certain multifamily housing and  
1700 commercial and industrial properties; amending s.  
1701 195.096, F.S.; revising requirements for the  
1702 department's review and publication of findings of  
1703 county assessment rolls; amending s. 196.173, F.S.;  
1704 revising the military operations that qualify certain  
1705 servicemembers for an additional ad valorem tax  
1706 exemption; providing applicability; revising the  
1707 deadlines for applying for additional ad valorem tax  
1708 exemptions for certain servicemembers for a specified  
1709 tax year; authorizing a property appraiser to grant an  
1710 exemption for an untimely filed application if certain  
1711 conditions are met; providing procedures for an  
1712 applicant to file a petition with the value adjustment  
1713 board if an application is denied; providing  
1714 applicability; amending s. 196.1978, F.S.; providing  
1715 applicability of the affordable housing property tax  
1716 exemption to vacant units if certain conditions are  
1717 met; providing retroactive operation; providing  
1718 legislative intent relating to ownership of exempt  
1719 property by certain limited liability companies;  
1720 providing applicability of the tax exemption, under



1721 certain circumstances, to certain units occupied by  
1722 natural persons or families whose income no longer  
1723 meets income limits; amending s. 200.065, F.S.;  
1724 authorizing a property appraiser in a county for which  
1725 the Governor has declared a state of emergency to post  
1726 notices of proposed property taxes on its website if  
1727 mailing the notice is not possible; providing for an  
1728 extension of sending the notice during such state of  
1729 emergency; specifying a duty of the property  
1730 appraiser; specifying hearing advertisement  
1731 requirements for multicounty taxing authorities under  
1732 certain circumstances; specifying procedures and  
1733 requirements for taxing authorities, counties, and  
1734 school districts for hearings and notices in the event  
1735 of a state of emergency; amending s. 200.069, F.S.;  
1736 specifying a limitation on the information that  
1737 property appraisers may include in the notice of ad  
1738 valorem taxes and non-ad valorem assessments; amending  
1739 s. 206.05, F.S.; increasing the maximum bond the  
1740 department may require from a terminal supplier,  
1741 importer, exporter, or wholesaler of motor fuel;  
1742 amending s. 206.8741, F.S.; revising a penalty for  
1743 failure to provide or post a notice relating to dyed  
1744 diesel fuel; amending s. 206.90, F.S.; increasing the  
1745 maximum bond the department may require from a  
1746 terminal supplier, importer, exporter, or wholesaler  
1747 of diesel fuel; amending s. 212.05, F.S.; revising  
1748 timeframes for certain documentation to be provided to  
1749 the department for the purposes of a sales tax



1750 exemption for the sale of certain boats and aircraft;  
1751 amending s. 212.055, F.S.; specifying a limitation on  
1752 the duration of a charter county and regional  
1753 transportation system surtax levied pursuant to a  
1754 referendum held on or after a certain date; requiring  
1755 that resolutions to approve a school capital outlay  
1756 surtax include a statement relating to the sharing of  
1757 revenues with eligible charter schools in a specified  
1758 manner; specifying authorized uses of surtax revenues  
1759 shared with charter schools; providing an accounting  
1760 requirement for charter schools; specifying the  
1761 eligibility of charter schools; requiring that  
1762 unencumbered funds revert to the sponsor under certain  
1763 circumstances; providing applicability; creating s.  
1764 212.134, F.S.; specifying requirements for payment  
1765 settlement entities, or their electronic payment  
1766 facilitators or contracted third parties, in  
1767 submitting information returns to the department;  
1768 defining the term "payment settlement entity";  
1769 providing penalties; authorizing the department's  
1770 executive director or his or her designee to waive  
1771 penalties under certain circumstances; creating s.  
1772 212.181, F.S.; specifying requirements for counties  
1773 and the department in updating certain databases and  
1774 determining business addresses for sales tax purposes;  
1775 specifying a requirement for certain counties imposing  
1776 a tourist development tax; providing procedures and  
1777 requirements for correcting certain misallocations of  
1778 certain tax distributions; providing construction;



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1779 authorizing the department to adopt rules; creating s.  
1780 215.179, F.S.; prohibiting an owner of a public  
1781 building or the owner's employee from seeking,  
1782 accepting, or soliciting consideration for providing a  
1783 certain allocation letter relating to energy efficient  
1784 commercial building property; specifying a requirement  
1785 for signing and returning the allocation letter;  
1786 requiring certain persons to file an allocation  
1787 request to the Department of Financial Services;  
1788 providing construction; creating s. 213.0537, F.S.;  
1789 authorizing the department to provide certain official  
1790 correspondence to taxpayers electronically upon the  
1791 affirmative request of the taxpayer; providing  
1792 construction; defining terms; amending s. 213.21,  
1793 F.S.; providing that the period for filing a claim for  
1794 certain refunds is tolled during a period in which a  
1795 taxpayer is engaged in certain informal conference  
1796 procedures; amending s. 220.1105, F.S.; revising the  
1797 definition of the term "final tax liability" for  
1798 certain purposes; providing for retroactive  
1799 application; amending s. 443.163, F.S.; specifying  
1800 that Employers Quarterly Reports filed with the  
1801 Department of Economic Opportunity by certain  
1802 employers must include any corrections; deleting an  
1803 additional filing requirement for certain persons;  
1804 revising penalties for employers failing to properly  
1805 file the report or failing to properly remit  
1806 contributions or reimbursements; revising criteria for  
1807 requesting a waiver of a penalty with the tax



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1808 collection service provider; amending s. 626.932,  
1809 F.S.; decreasing the rate of the surplus lines tax;  
1810 revising the applicable tax on certain surplus lines  
1811 policies; requiring surplus lines agents to report  
1812 certain information to the Florida Surplus Lines  
1813 Service Office; amending s. 1013.64, F.S.; providing  
1814 that educational facilities and sites funded solely  
1815 through local impact fees are exempt from certain  
1816 prohibited uses of funds; providing sales tax  
1817 exemptions for certain clothing, wallets, bags, school  
1818 supplies, personal computers, and personal computer-  
1819 related accessories during a certain timeframe;  
1820 defining terms; specifying locations where the  
1821 exemptions do not apply; authorizing certain dealers  
1822 to opt out of participating in the exemptions, subject  
1823 to certain conditions; authorizing the department to  
1824 adopt emergency rules; providing an appropriation;  
1825 providing sales tax exemptions for certain disaster  
1826 preparedness supplies during a certain timeframe;  
1827 specifying locations where the exemptions do not  
1828 apply; authorizing the department to adopt emergency  
1829 rules; providing an appropriation; authorizing the  
1830 department to adopt emergency rules for certain  
1831 purposes; providing for expiration of that authority;  
1832 providing effective dates.