

1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; authorizing the use of tourist development taxes
4 for certain water quality improvement projects and
5 parks or trails; increasing population thresholds for
6 counties to use tourist development taxes for certain
7 purposes; revising authorized uses of tourist
8 development taxes for specified counties; providing
9 that existing contracts or debt service shall not be
10 impaired; amending s. 192.001, F.S.; revising the
11 definition of the term "inventory" for property tax
12 purposes; revising the definition of the term
13 "tangible personal property" to specify the conditions
14 under which certain construction work constructed or
15 installed by certain electric utilities is deemed
16 substantially completed; providing applicability;
17 providing for retroactive operation; creating s.
18 193.1557, F.S.; extending the time period within which
19 certain changes to property damaged or destroyed by
20 Hurricane Michael must commence to prevent the
21 assessed value of the property from increasing;
22 amending s. 194.011, F.S.; authorizing certain
23 associations to represent, prosecute, or defend
24 specified association members in front of the value
25 adjustment board proceedings and subsequent

26 | proceedings; providing applicability; amending s.
27 | 194.035, F.S.; specifying the circumstances under
28 | which a special magistrate's appraisal may not be
29 | submitted as evidence to a value adjustment board;
30 | amending s. 194.181, F.S.; providing and revising the
31 | parties considered as the defendants in tax suits;
32 | requiring certain notice to be provided to unit owners
33 | in a specified way; providing unit owners options for
34 | defending a tax suit; imposing certain actions for
35 | unit owners who fail to respond to a specified notice;
36 | amending s. 195.073, F.S.; revising the property
37 | classifications for certain multifamily housing and
38 | commercial and industrial properties; amending s.
39 | 195.096, F.S.; removing the requirement for the
40 | Department of Revenue to review tangible personal
41 | property rolls of each county; revising required
42 | computations regarding classifications of property;
43 | specifying that properties with more than nine units
44 | are commercial property for certain assessment roll
45 | purposes; amending s. 196.173, F.S.; revising the
46 | military operations that qualify certain
47 | servicemembers for an additional ad valorem tax
48 | exemption; revising the deadlines for applying for
49 | additional ad valorem tax exemptions for certain
50 | servicemembers for a specified tax year; providing

51 applicability; amending s. 196.197, F.S.; providing
52 criteria to be used in determining the value of tax
53 exemptions for charitable use of certain hospitals;
54 defining terms; providing application requirements for
55 tax exemptions for certain properties; amending s.
56 196.198, F.S.; exempting land, buildings, and real
57 property improvements used exclusively for educational
58 purposes from ad valorem taxes if certain criteria are
59 met; providing that the educational institution shall
60 receive the full benefit of the exemption; requiring
61 the property owner to make certain disclosures to the
62 educational institution; amending s. 200.065, F.S.;
63 providing alternative methods of notice related to the
64 truth in millage process for counties for which a
65 declared state of emergency exists; extending
66 deadlines for notice during a declared state of
67 emergency; revising publication and hearing
68 requirements; providing for automatic extensions of
69 certain deadlines in the event of a declared state of
70 emergency; amending s. 200.069, F.S.; specifying
71 information which property appraisers may include in
72 the notice of ad valorem taxes and non-ad valorem
73 assessments; amending s. 202.12, F.S.; reducing the
74 tax rates applied to the sale of communications
75 services and the retail sale of direct-to-home

76 | satellite services after a certain date; amending ss.
77 | 202.12001 and 203.001, F.S.; conforming provisions to
78 | changes made by the act; amending ss. 206.05 and
79 | 206.90, F.S.; revising the maximum bond amount for
80 | licensed terminal suppliers; amending s. 206.8741,
81 | F.S.; reducing the penalty imposed for failure to
82 | conform to notice requirements related to dyed diesel
83 | fuel; amending s. 206.9826, F.S.; increasing the
84 | refund available to certain air carriers on the
85 | purchase of aviation fuel; amending s. 212.0305, F.S.;
86 | revising uses and distribution of the charter county
87 | convention development tax for specified counties;
88 | providing restrictions on the use of funds; providing
89 | that no existing contract or debt service shall be
90 | affected; amending s. 212.0306, F.S.; providing a name
91 | for the local option food and beverage tax in a
92 | certain county; revising approved uses of the proceeds
93 | of the tax; prohibiting interlocal agreements and
94 | contracts with certain convention and visitors bureaus
95 | from being renewed or extended; providing that no
96 | existing contract shall be affected; amending s.
97 | 212.031, F.S.; reducing the tax levied on rental or
98 | license fees charged for the use of real property;
99 | amending s. 212.05, F.S.; extending the period in
100 | which a dealer and nonresident purchaser must provide

101 the state with documentation that a boat or aircraft
102 purchased without the imposition of Florida sales tax
103 will not be used in the state; amending s. 212.055,
104 F.S.; providing an expiration date for the charter
105 county and regional transportation system surtax for a
106 certain county; requiring a resolution to levy the
107 surtax after a certain date; requiring any new levy of
108 the charter county and regional transportation system
109 surtax to expire after 20 years; requiring the
110 resolution to include a statement containing certain
111 information; requiring the resolution to approve a
112 school capital outlay surtax to include specified
113 information; requiring revenues shared with charter
114 schools to be expended by the charter schools in a
115 certain manner; requiring revenues and expenditures to
116 be accounted for in specified charter school financial
117 reports; providing applicability; amending s. 212.134,
118 F.S.; requiring specified entities that must file a
119 return under section 6050W of the Internal Revenue
120 Code to provide copies to the department; specifying
121 procedures for submitting the information; providing
122 penalties; creating s. 212.181, F.S.; providing
123 procedures for jurisdictions to notify the department
124 regarding changes to their business boundaries for
125 certain purposes; providing guidelines for correction

126 of misallocated funds; providing procedures for
127 correcting misallocated funds; providing deadlines for
128 notifying the department of changes to business
129 boundaries; providing rulemaking authority; amending
130 ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;
131 conforming provisions to changes made by the act;
132 creating s. 213.0537, F.S.; authorizing the department
133 to provide certain official correspondence to
134 taxpayers electronically upon the affirmative request
135 of the taxpayer; providing definitions; amending s.
136 213.21, F.S.; tolling the period for filing a claim
137 for refund for certain transactions during certain
138 audit periods; amending s. 220.1105, F.S.; revising
139 the definition of the term "final tax liability" for
140 certain purposes; providing for retroactive
141 application; amending s. 220.1845, F.S.; increasing,
142 for a specified fiscal year, the total amount of
143 contaminated site rehabilitation tax credits; creating
144 s. 220.197, F.S.; defining the term "NAICS" for
145 purposes of a certain tax credit; providing a credit
146 against the corporate income tax in a specified amount
147 and taxable year for certain taxpayers in car rental
148 or leasing industries; providing for retroactive
149 operation; repealing s. 288.11625, F.S., relating to
150 the Sports Development Program; amending s. 376.30781,

151 F.S.; increasing, for a specified fiscal year, the
152 total amount of tax credits for the rehabilitation of
153 drycleaning-solvent-contaminated sites and brownfield
154 sites in designated brownfield areas; amending s.
155 413.4021, F.S.; increasing the percent of revenues
156 collected from the tax collection enforcement
157 diversion program for specified purposes; amending s.
158 443.163, F.S.; providing that corrections to
159 electronically filed reemployment tax reports must
160 also be filed electronically; revising penalties;
161 removing the requirement for certain parties to file
162 electronically; removing the requirement that requests
163 for waivers from statutory requirements be in writing;
164 amending s. 626.932, F.S.; revising downward the
165 surplus lines tax rate; revising the operation of the
166 surplus lines tax for policies covering risks outside
167 the state; amending s. 718.111, F.S.; providing that a
168 condominium association may take certain actions
169 relating to a challenge to ad valorem taxes in its own
170 name or on behalf of unit owners; providing
171 applicability; providing sales tax exemptions for
172 certain clothing, school supplies, personal computers,
173 and personal computer-related accessories during a
174 certain timeframe; defining terms; specifying
175 locations where the exemptions do not apply;

176 | authorizing certain dealers to opt out of
177 | participating in the exemptions, subject to certain
178 | conditions; authorizing the department to adopt
179 | emergency rules; providing an appropriation; providing
180 | sales tax exemptions for certain disaster preparedness
181 | supplies during a certain timeframe; specifying
182 | locations where the exemptions do not apply;
183 | authorizing the department to adopt emergency rules;
184 | creating ss. 211.0252, 212.1833, 561.1212, and
185 | 624.51056, F.S.; authorizing a tax credit for certain
186 | contributions made to an eligible charitable
187 | organization with certain restrictions; amending s.
188 | 220.02, F.S.; revising legislative intent; amending
189 | ss. 220.13 and 220.186, F.S.; conforming cross-
190 | references to changes made by the act; creating s.
191 | 220.1876, F.S.; authorizing a tax credit for certain
192 | contributions made to an eligible charitable
193 | organization with certain restrictions; providing
194 | requirements for applying a credit when the taxpayer
195 | requests an extension; creating s. 402.62, F.S.;
196 | creating the Children's Promise Tax Credit; providing
197 | definitions; providing requirements for designation as
198 | an eligible charitable organization; specifying
199 | certain organizations that may not be designated as an
200 | eligible charitable organization; providing

201 responsibilities of eligible charitable organizations
202 that receive contributions under the tax credit;
203 providing responsibilities of the department related
204 to the tax credit; providing guidelines for the
205 application of, limitations to, and transfers of the
206 tax credit; providing for the preservation of the tax
207 credit under certain circumstances; authorizing the
208 Department of Revenue, the Division of Alcoholic
209 Beverages and Tobacco of the Department of Business
210 and Professional Regulation, and the Department of
211 Children and Families to develop a cooperative
212 agreement to administer the tax credit; authorizing
213 the Department of Revenue, the Division of Alcoholic
214 Beverages and Tobacco of the Department of Business
215 and Professional Regulation, and the Department of
216 Children and Families to adopt rules; authorizing the
217 Department of Revenue and the Division of Alcoholic
218 Beverages and Tobacco of the Department of Business
219 and Professional Regulation to share certain
220 information as needed to administer the tax credit;
221 authorizing the Department of Revenue to adopt
222 emergency rules; providing an appropriation; requiring
223 the Florida Institute for Child Welfare to analyze the
224 use of funding provided by the tax credit and submit a
225 report to the Governor and Legislature by a specified

226 date; amending s. 212.07, F.S.; authorizing dealers,
 227 subject to certain conditions, to advertise or hold
 228 out to the public that they will pay sales tax on
 229 behalf of the purchaser; amending s. 212.15, F.S.;
 230 conforming a provision to changes made by the act;
 231 providing appropriations; providing a directive to the
 232 Division of Law Revision; authorizing the Department
 233 of Revenue to adopt emergency rules for certain
 234 purposes; providing effective dates.

235

236 Be It Enacted by the Legislature of the State of Florida:

237

238 Section 1. Paragraphs (a), (b), and (e) of subsection (5)
 239 of section 125.0104, Florida Statutes, are amended, and
 240 paragraph (f) is added to that subsection, to read:

241 125.0104 Tourist development tax; procedure for levying;
 242 authorized uses; referendum; enforcement.—

243 (5) AUTHORIZED USES OF REVENUE.—

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

248 1. To acquire, construct, extend, enlarge, remodel,
 249 repair, improve, maintain, operate, or promote one or more:

250 a. Publicly owned and operated convention centers, sports

251 stadiums, sports arenas, coliseums, or auditoriums within the
 252 boundaries of the county or subcounty special taxing district in
 253 which the tax is levied;

254 b. Auditoriums that are publicly owned but are operated by
 255 organizations that are exempt from federal taxation pursuant to
 256 26 U.S.C. s. 501(c)(3) and open to the public, within the
 257 boundaries of the county or subcounty special taxing district in
 258 which the tax is levied; ~~or~~

259 c. Aquariums or museums that are publicly owned and
 260 operated or owned and operated by not-for-profit organizations
 261 and open to the public, within the boundaries of the county or
 262 subcounty special taxing district in which the tax is levied; or

263 d. Parks or trails that are publicly owned and operated or
 264 owned and operated by not-for-profit organizations and open to
 265 the public, within the boundaries of the county or subcounty
 266 special taxing district in which the tax is levied;

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

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

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

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

298 6. To acquire, construct, extend, enlarge, remodel,
299 repair, improve, maintain, operate, or finance public facilities
300 within the boundaries of the county or subcounty special taxing

301 district in which the tax is levied, if the public facilities
302 are needed to increase tourist-related business activities in
303 the county or subcounty special district and are recommended by
304 the county tourist development council created pursuant to
305 paragraph (4) (e). Tax revenues may be used for any related land
306 acquisition, land improvement, design and engineering costs, and
307 all other professional and related costs required to bring the
308 public facilities into service. As used in this subparagraph,
309 the term "public facilities" means major capital improvements
310 that have a life expectancy of 5 or more years, including, but
311 not limited to, transportation, sanitary sewer, solid waste,
312 drainage, potable water, and pedestrian facilities. Tax revenues
313 may be used for these purposes only if the following conditions
314 are satisfied:

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

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

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

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

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

333 7. To finance water quality improvement projects,
 334 including, but not limited to:

335 a. Flood mitigation.

336 b. Seagrass or seaweed removal.

337 c. Algae control, cleanup, or prevention measures.

338 d. Waterway network restoration measures.

339 e. Septic-to-sewer conversion projects that are primarily
 340 undertaken to reduce or prevent the discharge of untreated or
 341 partially treated wastewater into surface water that is
 342 important to the local tourism industry if the applicable septic
 343 tank is:

344 (I) Within 2 miles of any surface water other than those
 345 designated as Outstanding Florida Waters as provided in s.
 346 403.061(27); or

347 (II) Within 5 miles of any surface water designated as
 348 Outstanding Florida Waters pursuant to s. 403.061(27).

349
 350 Subparagraphs 1. and 2. may be implemented through service

351 contracts and leases with lessees that have sufficient expertise
 352 or financial capability to operate such facilities.

353 (b) Tax revenues received pursuant to this section by a
 354 county of less than 950,000 ~~750,000~~ population imposing a
 355 tourist development tax may only be used by that county for the
 356 following purposes in addition to those purposes allowed
 357 pursuant to paragraph (a): to acquire, construct, extend,
 358 enlarge, remodel, repair, improve, maintain, operate, or promote
 359 one or more zoological parks, fishing piers or nature centers
 360 which are publicly owned and operated or owned and operated by
 361 not-for-profit organizations and open to the public. All
 362 population figures relating to this subsection shall be based on
 363 the most recent population estimates prepared pursuant to the
 364 provisions of s. 186.901. These population estimates shall be
 365 those in effect on July 1 of each year.

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

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

375 1. Revenues may be used to complete any project underway

376 as of the effective date of this act or to perform any contract
377 in existence on the effective date of this act, pursuant to this
378 section as this section existed before the effective date of
379 this act. Revenues may not be used to renew or extend such
380 contracts or projects. Bonds or other debt outstanding as of the
381 effective date of this act may be refinanced, but the duration
382 of such debt pledging the tourist development tax may not be
383 extended and the outstanding principal may not be increased,
384 except to account for the costs of issuance.

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

388 a. Fifty percent shall be distributed monthly to the
389 governing boards of municipalities within the county and the
390 county. Distributions to each municipality shall be in
391 proportion to the amount collected in the prior month within
392 each municipality as a share of the total collected in the prior
393 month in the county as a whole. Distributions to the county
394 shall be in proportion to the amount collected in the prior
395 month within the unincorporated area of the county as a share of
396 the total collected in the prior month in the county as a whole.
397 These distributions may be used by the receiving jurisdiction
398 to:

399 (I) Promote and advertise tourism and fund convention
400 bureaus, tourist bureaus, tourist information centers, and news

401 bureaus. Municipalities receiving revenue under this sub-
 402 subparagraph may enter into an interlocal agreement to use such
 403 revenue to receive services provided by the entity receiving
 404 funds under sub-sub-subparagraph s. 212.0305(4) (b)2.b.(III).

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

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

422 (IV) Acquire, construct, extend, enlarge, remodel, repair,
 423 improve, maintain, operate, or finance public facilities within
 424 the boundaries of the jurisdiction, if the public facilities are
 425 needed to preserve or increase tourist-related business

426 activities in the jurisdiction. Tax revenues may be used for any
427 related land acquisition, land improvement, design and
428 engineering costs, and all other professional and related costs
429 required to bring the public facilities into service. As used in
430 this subparagraph, the term "public facilities" means major
431 capital improvements that have a life expectancy of 5 or more
432 years, including, but not limited to, transportation; sanitary
433 sewer, including solid waste, drainage, and potable water; and
434 pedestrian facilities. Tax distributions may be used for these
435 purposes only if the following conditions are satisfied:

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

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

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

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

450 b. Twenty percent shall be distributed to the county to

451 fund the primary bureau, department, or association responsible
452 for organizing, funding, and promoting opportunities for artists
453 and cultural organizations within the county.

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

458 Section 2. Effective upon this act becoming a law,
459 paragraphs (c) and (d) of subsection (11) of section 192.001,
460 Florida Statutes, are amended to read:

461 192.001 Definitions.—All definitions set out in chapters 1
462 and 200 that are applicable to this chapter are included herein.
463 In addition, the following definitions shall apply in the
464 imposition of ad valorem taxes:

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

467 (c)1. "Inventory" means only those chattels consisting of
468 items commonly referred to as goods, wares, and merchandise (as
469 well as inventory) which are held for sale or lease to customers
470 in the ordinary course of business. Supplies and raw materials
471 shall be considered to be inventory only to the extent that they
472 are acquired for sale or lease to customers in the ordinary
473 course of business or will physically become a part of
474 merchandise intended for sale or lease to customers in the
475 ordinary course of business. Partially finished products which

476 when completed will be held for sale or lease to customers in
477 the ordinary course of business shall be deemed items of
478 inventory. All livestock shall be considered inventory. Items of
479 inventory held for lease to customers in the ordinary course of
480 business, rather than for sale, shall be deemed inventory only
481 prior to the initial lease of such items. For the purposes of
482 this section, fuels used in the production of electricity shall
483 be considered inventory.

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

492 3. Notwithstanding any provision in this section to the
493 contrary, the term "inventory," for all levies other than school
494 district levies, also means construction equipment owned by a
495 heavy equipment rental dealer that is for sale or short-term
496 rental in the normal course of business on the annual assessment
497 date. For the purposes of this chapter and chapter 196, the term
498 "heavy equipment rental dealer" means a person or entity
499 principally engaged in the business of short-term rental and
500 sale of equipment described under 532412 of the North American

501 Industry Classification System including attachments for the
502 equipment or other ancillary equipment. As used in this
503 subparagraph, the term "short-term rental" means the rental of a
504 dealer's heavy equipment rental property for less than 365 days
505 under an open-ended contract or under a contract with unlimited
506 terms. The prior short-term rental of any construction or
507 industrial equipment does not disqualify such property from
508 qualifying as inventory under this paragraph following the term
509 of such rental. The term "inventory" does not include heavy
510 equipment rented with an operator.

511 (d) "Tangible personal property" means all goods,
512 chattels, and other articles of value (but does not include the
513 vehicular items enumerated in s. 1(b), Art. VII of the State
514 Constitution and elsewhere defined) capable of manual possession
515 and whose chief value is intrinsic to the article itself.

516 "Construction work in progress" consists of those items of
517 tangible personal property commonly known as fixtures,
518 machinery, and equipment when in the process of being installed
519 in new or expanded improvements to real property and whose value
520 is materially enhanced upon connection or use with a
521 preexisting, taxable, operational system or facility.

522 Construction work in progress shall be deemed substantially
523 completed when connected with the preexisting, taxable,
524 operational system or facility. For the purposes of tangible
525 personal property constructed or installed by an electric

526 utility, construction work in progress is not deemed
527 substantially completed unless all permits or approvals required
528 for commercial operation have been received or approved.

529 Inventory and household goods are expressly excluded from this
530 definition.

531 Section 3. The amendment made by this act to s.
532 192.001(11)(d), Florida Statutes, first applies to the 2020
533 property tax roll and operates retroactively to January 1, 2020.

534 Section 4. Section 193.1557, Florida Statutes, is created
535 to read:

536 193.1557 Assessment of certain property damaged or
537 destroyed by Hurricane Michael.—For property damaged or
538 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
539 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
540 additions, or improvements commenced within 5 years after
541 January 1, 2019. This section applies to the 2019-2023 tax years
542 and shall stand repealed on December 31, 2023.

543 Section 5. Paragraph (e) of subsection (3) of section
544 194.011, Florida Statutes, is amended to read:

545 194.011 Assessment notice; objections to assessments.—

546 (3) A petition to the value adjustment board must be in
547 substantially the form prescribed by the department.

548 Notwithstanding s. 195.022, a county officer may not refuse to
549 accept a form provided by the department for this purpose if the
550 taxpayer chooses to use it. A petition to the value adjustment

551 board must be signed by the taxpayer or be accompanied at the
552 time of filing by the taxpayer's written authorization or power
553 of attorney, unless the person filing the petition is listed in
554 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
555 petition with a value adjustment board without the taxpayer's
556 signature or written authorization by certifying under penalty
557 of perjury that he or she has authorization to file the petition
558 on behalf of the taxpayer. If a taxpayer notifies the value
559 adjustment board that a petition has been filed for the
560 taxpayer's property without his or her consent, the value
561 adjustment board may require the person filing the petition to
562 provide written authorization from the taxpayer authorizing the
563 person to proceed with the appeal before a hearing is held. If
564 the value adjustment board finds that a person listed in s.
565 194.034(1)(a) willfully and knowingly filed a petition that was
566 not authorized by the taxpayer, the value adjustment board shall
567 require such person to provide the taxpayer's written
568 authorization for representation to the value adjustment board
569 clerk before any petition filed by that person is heard, for 1
570 year after imposition of such requirement by the value
571 adjustment board. A power of attorney or written authorization
572 is valid for 1 assessment year, and a new power of attorney or
573 written authorization by the taxpayer is required for each
574 subsequent assessment year. A petition shall also describe the
575 property by parcel number and shall be filed as follows:

576 (e)1. A condominium association, as defined in s. 718.103,
 577 a cooperative association, as defined in s. 719.103, or any
 578 homeowners' association, as defined in s. 723.075, with approval
 579 of its board of administration or directors, may file with the
 580 value adjustment board a single joint petition on behalf of any
 581 association members who own units or parcels of property which
 582 the property appraiser determines are substantially similar with
 583 respect to location, proximity to amenities, number of rooms,
 584 living area, and condition. The condominium association,
 585 cooperative association, or homeowners' association ~~as defined~~
 586 ~~in s. 723.075~~ shall provide the unit or parcel owners with
 587 notice of its intent to petition the value adjustment board and
 588 shall provide at least 20 days for a unit or parcel owner to
 589 elect, in writing, that his or her unit or parcel not be
 590 included in the petition.

591 2. A condominium association, as defined in s. 718.103, or
 592 a cooperative association, as defined in s. 719.103, that has
 593 filed a single joint petition under this subsection may continue
 594 to represent, prosecute, and defend the unit owners through any
 595 related subsequent proceeding in any tribunal, including
 596 judicial review under part II of this chapter and any appeals.
 597 This subparagraph is intended to clarify existing law and
 598 applies to cases pending on July 1, 2020.

599 Section 6. Subsection (1) of section 194.035, Florida
 600 Statutes, is amended to read:

601 194.035 Special magistrates; property evaluators.—
602 (1) In counties having a population of more than 75,000,
603 the board shall appoint special magistrates for the purpose of
604 taking testimony and making recommendations to the board, which
605 recommendations the board may act upon without further hearing.
606 These special magistrates may not be elected or appointed
607 officials or employees of the county but shall be selected from
608 a list of those qualified individuals who are willing to serve
609 as special magistrates. Employees and elected or appointed
610 officials of a taxing jurisdiction or of the state may not serve
611 as special magistrates. The clerk of the board shall annually
612 notify such individuals or their professional associations to
613 make known to them that opportunities to serve as special
614 magistrates exist. The Department of Revenue shall provide a
615 list of qualified special magistrates to any county with a
616 population of 75,000 or less. Subject to appropriation, the
617 department shall reimburse counties with a population of 75,000
618 or less for payments made to special magistrates appointed for
619 the purpose of taking testimony and making recommendations to
620 the value adjustment board pursuant to this section. The
621 department shall establish a reasonable range for payments per
622 case to special magistrates based on such payments in other
623 counties. Requests for reimbursement of payments outside this
624 range shall be justified by the county. If the total of all
625 requests for reimbursement in any year exceeds the amount

626 available pursuant to this section, payments to all counties
627 shall be prorated accordingly. If a county having a population
628 less than 75,000 does not appoint a special magistrate to hear
629 each petition, the person or persons designated to hear
630 petitions before the value adjustment board or the attorney
631 appointed to advise the value adjustment board shall attend the
632 training provided pursuant to subsection (3), regardless of
633 whether the person would otherwise be required to attend, but
634 shall not be required to pay the tuition fee specified in
635 subsection (3). A special magistrate appointed to hear issues of
636 exemptions, classifications, and determinations that a change of
637 ownership, a change of ownership or control, or a qualifying
638 improvement has occurred shall be a member of The Florida Bar
639 with no less than 5 years' experience in the area of ad valorem
640 taxation. A special magistrate appointed to hear issues
641 regarding the valuation of real estate shall be a state
642 certified real estate appraiser with not less than 5 years'
643 experience in real property valuation. A special magistrate
644 appointed to hear issues regarding the valuation of tangible
645 personal property shall be a designated member of a nationally
646 recognized appraiser's organization with not less than 5 years'
647 experience in tangible personal property valuation. A special
648 magistrate need not be a resident of the county in which he or
649 she serves. A special magistrate may not represent a person
650 before the board in any tax year during which he or she has

651 served that board as a special magistrate. An appraisal
652 performed by a special magistrate who served on the board as a
653 special magistrate during the tax year may not be submitted as
654 evidence to the value adjustment board. Before appointing a
655 special magistrate, a value adjustment board shall verify the
656 special magistrate's qualifications. The value adjustment board
657 shall ensure that the selection of special magistrates is based
658 solely upon the experience and qualifications of the special
659 magistrate and is not influenced by the property appraiser. The
660 special magistrate shall accurately and completely preserve all
661 testimony and, in making recommendations to the value adjustment
662 board, shall include proposed findings of fact, conclusions of
663 law, and reasons for upholding or overturning the determination
664 of the property appraiser. The expense of hearings before
665 magistrates and any compensation of special magistrates shall be
666 borne three-fifths by the board of county commissioners and two-
667 fifths by the school board. When appointing special magistrates
668 or when scheduling special magistrates for specific hearings,
669 the board, the board attorney, and the board clerk may not
670 consider the dollar amount or percentage of any assessment
671 reductions recommended by any special magistrate in the current
672 year or in any previous year.

673 Section 7. Subsection (2) of section 194.181, Florida
674 Statutes, is amended to read:

675 194.181 Parties to a tax suit.—

676 (2) (a) In any case brought by ~~a~~ the taxpayer or a
 677 condominium or cooperative association, as defined in ss.
 678 718.103 and 719.103 respectively, on behalf of some or all unit
 679 owners, contesting the assessment of any property, the county
 680 property appraiser ~~is the~~ ~~shall be~~ party defendant.

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

684 (c)1. In any case brought by the property appraiser under
 685 s. 194.036(1) (a) or (b) concerning a value adjustment board
 686 decision on a single joint petition filed by a condominium or
 687 cooperative association under s. 194.011(3), the association and
 688 all unit owners included in the single joint petition are the
 689 party defendants.

690 2. The condominium or cooperative association must provide
 691 unit owners with notice of its intent to respond to or answer
 692 the property appraiser's complaint and advise the unit owners
 693 that they may elect to:

- 694 a. Retain their own counsel to defend the appeal;
- 695 b. Choose not to defend the appeal; or
- 696 c. Be represented together with other unit owners in the
 697 response or answer filed by the association.

698 3. The notice required in subparagraph 2. must be hand-
 699 delivered or sent by certified mail, return receipt requested,
 700 to the unit owners and posted conspicuously on the condominium

701 or cooperative property in the same manner as for notice of
 702 board meetings under ss. 718.112(2) and 719.106(1). However, the
 703 notice may be electronically transmitted to any unit owner who
 704 has expressly consented in writing to receiving such notices
 705 through electronic transmission. The association must provide at
 706 least 14 days for unit owners to respond to the notice. Any unit
 707 owner who fails to respond to the association's notice will be
 708 represented in the response or answer filed by the association.

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

712 Section 8. Paragraphs (a) and (b) of subsection (1) of
 713 section 195.073, Florida Statutes, are amended to read:

714 195.073 Classification of property.—All items required by
 715 law to be on the assessment rolls must receive a classification
 716 based upon the use of the property. The department shall
 717 promulgate uniform definitions for all classifications. The
 718 department may designate other subclassifications of property.
 719 No assessment roll may be approved by the department which does
 720 not show proper classifications.

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

723 (a) Residential, subclassified into categories, one
 724 category for homestead property and one for nonhomestead
 725 property:

- 726 | 1. Single family.
- 727 | 2. Mobile homes.
- 728 | 3. Multifamily, up to nine units.
- 729 | 4. Condominiums.
- 730 | 5. Cooperatives.
- 731 | 6. Retirement homes.

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

734 | Section 9. Subsection (2) and paragraph (a) of subsection
 735 | (3) of section 195.096, Florida Statutes, are amended to read:
 736 | 195.096 Review of assessment rolls.-

737 | (2) The department shall conduct, no less frequently than
 738 | once every 2 years, an in-depth review of the real property
 739 | assessment roll ~~rolls~~ of each county. The department need not
 740 | individually study every use-class of property set forth in s.
 741 | 195.073, but shall at a minimum study the level of assessment in
 742 | relation to just value of each classification specified in
 743 | subsection (3). Such in-depth review may include proceedings of
 744 | the value adjustment board and the audit or review of procedures
 745 | used by the counties to appraise property.

746 | (a) The department shall, at least 30 days prior to the
 747 | beginning of an in-depth review in any county, notify the
 748 | property appraiser in the county of the pending review. At the
 749 | request of the property appraiser, the department shall consult
 750 | with the property appraiser regarding the classifications and

751 strata to be studied, in order that the review will be useful to
752 the property appraiser in evaluating his or her procedures.

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

760 (c) In conducting assessment ratio studies, the department
761 must use all practicable steps, including stratified statistical
762 and analytical reviews and sale-qualification studies, to
763 maximize the representativeness or statistical reliability of
764 samples of properties in tests of each classification, stratum,
765 or roll made the subject of a ratio study published by it. The
766 department shall document and retain records of the measures of
767 representativeness of the properties studied in compliance with
768 this section. Such documentation must include a record of
769 findings used as the basis for the approval or disapproval of
770 the tax roll in each county pursuant to s. 193.1142. In
771 addition, to the greatest extent practicable, the department
772 shall study assessment roll strata by subclassifications such as
773 value groups and market areas for each classification or stratum
774 to be studied, to maximize the representativeness of ratio study
775 samples. For purposes of this section, the department shall rely

776 primarily on an assessment-to-sales-ratio study in conducting
777 assessment ratio studies in those classifications of property
778 specified in subsection (3) for which there are adequate market
779 sales. The department shall compute the median and the value-
780 weighted mean for each classification or subclassification
781 studied and for the roll as a whole.

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

785 (e) The department and each property appraiser shall
786 cooperate in the conduct of these reviews, and each shall make
787 available to the other all matters and records bearing on the
788 preparation and computation of the reviews. The property
789 appraisers shall provide any and all data requested by the
790 department in the conduct of the studies, including electronic
791 data processing tapes. Any and all data and samples developed or
792 obtained by the department in the conduct of the studies shall
793 be confidential and exempt from the provisions of s. 119.07(1)
794 until a presentation of the findings of the study is made to the
795 property appraiser. After the presentation of the findings, the
796 department shall provide any and all data requested by a
797 property appraiser developed or obtained in the conduct of the
798 studies, including tapes. Direct reimbursable costs of providing
799 the data shall be borne by the party who requested it. Copies of
800 existing data or records, whether maintained or required

801 pursuant to law or rule, or data or records otherwise
802 maintained, shall be submitted within 30 days from the date
803 requested, in the case of written or printed information, and
804 within 14 days from the date requested, in the case of
805 computerized information.

806 (f) Within 120 days after receipt of a county assessment
807 roll by the executive director of the department pursuant to s.
808 193.1142(1), or within 10 days after approval of the assessment
809 roll, whichever is later, the department shall complete the
810 review for that county and publish the department's findings.
811 The findings must include ~~a statement of the confidence interval~~
812 ~~for the median and such other~~ measures as may be appropriate for
813 each classification or subclassification studied ~~and for the~~
814 ~~roll as a whole,~~ and related statistical and analytical details.
815 The measures in the findings must be based on:

816 1. A 95-percent level of confidence; or
817 2. Ratio study standards that are generally accepted by
818 professional appraisal organizations in developing a
819 statistically valid sampling plan if a 95-percent level of
820 confidence is not attainable.

821 (3) (a) Upon completion of review pursuant to paragraph
822 (2) (f), the department shall publish the results of reviews
823 conducted under this section. The results must include all
824 statistical and analytical measures computed under this section
825 for the real property assessment roll ~~as a whole, the personal~~

826 ~~property assessment roll as a whole,~~ and independently for the
827 following real property classes if the classes constituted 5
828 percent or more of the total assessed value of real property in
829 a county on the previous tax roll:

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

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

835 3. Agricultural, high-water recharge, historic property
836 used for commercial or certain nonprofit purposes, and other
837 use-valued property.

838 4. Vacant lots.

839 5. Nonagricultural acreage and other undeveloped parcels.

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

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

845
846 If one of the above classes constituted less than 5 percent of
847 the total assessed value of all real property in a county on the
848 previous assessment roll, the department may combine it with one
849 or more other classes of real property for purposes of
850 assessment ratio studies or use the weighted average of the

851 other classes for purposes of calculating the level of
852 assessment for all real property in a county. The department
853 shall also publish such results for any subclassifications of
854 the classes or assessment rolls it may have chosen to study.

855 Section 10. Effective upon this act becoming a law,
856 subsection (2) of section 196.173, Florida Statutes, is amended
857 to read:

858 196.173 Exemption for deployed servicemembers.—

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

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

864 (b) Operation Joint Guardian, which began on June 12,
865 1999.

866 (c) Operation Noble Eagle, which began on September 15,
867 2001.

868 ~~(d) Operation Enduring Freedom, which began on October 7,~~
869 ~~2001, and ended on December 31, 2014.~~

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

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

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

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

875 (h)(i) Operation Georgia Deployment Program, which began

876 in August 2009.

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

878 (j)~~(k)~~ Operation Observant Compass, which began in October
879 2011.

880 (k)~~(l)~~ Operation Inherent Resolve, which began on August
881 8, 2014.

882 (l)~~(m)~~ Operation Atlantic Resolve, which began in April
883 2014.

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

886 (n)~~(o)~~ Operation Resolute Support, which began in January
887 2015.

888 (o) Operation Juniper Shield, which began in February
889 2007.

890 (p) Operation Pacific Eagle, which began in September
891 2017.

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

893

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

897 Section 11. The amendment made by this act to s.

898 196.173(2), Florida Statutes, applies to ad valorem tax rolls for
899 the 2020 tax year and thereafter.

900 Section 12. Application deadline for additional ad valorem

901 tax exemption for specified deployments.—

902 (1) Notwithstanding the filing deadlines contained in s.
903 196.173(6), Florida Statutes, the deadline for an applicant to
904 file an application with the property appraiser for an
905 additional ad valorem tax exemption under s. 196.173, Florida
906 Statutes, for the 2020 tax year is June 1, 2020.

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

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

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

913 (c) The applicant produces sufficient evidence, as
914 determined by the property appraiser, which demonstrates that
915 the applicant was unable to apply for the exemption in a timely
916 manner or otherwise demonstrates extenuating circumstances that
917 warrant granting the exemption.

918 (3) If the property appraiser denies an application under
919 subsection (2), the applicant may file, pursuant to s.
920 194.011(3), Florida Statutes, a petition with the value
921 adjustment board which requests that the exemption be granted.
922 Such petition must be filed on or before the 25th day after the
923 property appraiser mails the notice required under s.
924 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
925 Florida Statutes, the eligible servicemember is not required to

926 pay a filing fee for such petition. Upon reviewing the petition,
 927 the value adjustment board may grant the exemption if the
 928 applicant is qualified for the exemption and demonstrates
 929 extenuating circumstances, as determined by the board, that
 930 warrant granting the exemption.

931 (4) This section shall take effect upon this act becoming
 932 a law and applies to ad valorem tax rolls for the 2020 tax year.

933 Section 13. Subsection (3) is added to section 196.197,
 934 Florida Statutes, to read:

935 196.197 Additional provisions for exempting property used
 936 by hospitals, nursing homes, and homes for special services.—In
 937 addition to criteria for granting exemptions for charitable use
 938 of property set forth in other sections of this chapter,
 939 hospitals, nursing homes, and homes for special services shall
 940 be exempt to the extent that they meet the following criteria:

941 (3) (a) The county property appraiser shall make the
 942 calculations described in this paragraph. In determining the
 943 extent of the exemption to be granted to institutions licensed
 944 as hospitals, the unadjusted exempt value of a parcel and the
 945 unadjusted exempt value of tangible personal property shall be
 946 multiplied by a fraction, not to exceed one, the numerator of
 947 which is the county net community benefit expense, as determined
 948 under paragraph (b), and the denominator of which is the county
 949 tax assessment. For purposes of this subsection:

950 1. The term "unadjusted exempt value" means the value

951 exempted in a tax year for the charitable use of property as
952 provided in other sections of this chapter and as limited by
953 subsections (1) and (2).

954 2. The term "adopted millage rate applicable to the
955 parcel" is the sum of all ad valorem tax rates levied by all
956 taxing jurisdictions within which a parcel is located.

957 3. The term "parcel tax assessment" is the product of the
958 unadjusted exempt value for a parcel for the immediately prior
959 year and the most recent final adopted millage rate applicable
960 to the parcel.

961 4. The term "adopted millage rate applicable to the
962 tangible personal property" is the sum of all ad valorem tax
963 rates levied by all taxing jurisdictions within which tangible
964 personal property is located.

965 5. The term "tangible personal property tax assessment" is
966 the product of the unadjusted exempt value for tangible personal
967 property for the immediately prior year and the most recent
968 final adopted millage rate applicable to the tangible personal
969 property.

970 6. The term "county tax assessment" is the sum of all
971 parcel tax assessments and tangible personal property tax
972 assessments in a county for property owned by the applicant and
973 for which an exemption is being sought.

974 (b) The county net community benefit expense, to be
975 determined by the applicant, is that portion of the net

976 community benefit expense reported by the applicant on its most
 977 recently filed Internal Revenue Service Form 990, schedule H,
 978 attributable to those services and activities provided or
 979 performed by the hospital in a county.

980 (c) The application by a hospital for an exemption under
 981 this section must include, but is not limited to:

982 1. A copy of the hospital owner's most recently filed
 983 Internal Revenue Service Form 990, schedule H.

984 2. A schedule displaying:

985 a. The county net community benefit expense for each
 986 county in this state in which properties are located;

987 b. The portion of net community benefit expense reported
 988 by the applicant on its most recently filed Internal Revenue
 989 Service Form 990, schedule H, attributable to those services and
 990 activities provided or performed by the hospital outside of this
 991 state; and

992 c. The sum of amounts provided under sub-subparagraphs a.
 993 and b., which must equal the total net community benefit expense
 994 reported by the applicant on its most recently filed Internal
 995 Revenue Service Form 990, schedule H.

996 3. A statement signed by the hospital's chief executive
 997 officer and independent certified public accountant that, upon
 998 each person's reasonable knowledge and belief, the statement of
 999 the county net community benefit expense is true and correct.

1000 Section 14. Section 196.198, Florida Statutes, is amended

1001 to read:

1002 196.198 Educational property exemption.—Educational
1003 institutions within this state and their property used by them
1004 or by any other exempt entity or educational institution
1005 exclusively for educational purposes are exempt from taxation.
1006 Sheltered workshops providing rehabilitation and retraining of
1007 individuals who have disabilities and exempted by a certificate
1008 under s. (d) of the federal Fair Labor Standards Act of 1938, as
1009 amended, are declared wholly educational in purpose and are
1010 exempt from certification, accreditation, and membership
1011 requirements set forth in s. 196.012. Those portions of property
1012 of college fraternities and sororities certified by the
1013 president of the college or university to the appropriate
1014 property appraiser as being essential to the educational process
1015 are exempt from ad valorem taxation. The use of property by
1016 public fairs and expositions chartered by chapter 616 is
1017 presumed to be an educational use of such property and is exempt
1018 from ad valorem taxation to the extent of such use. Property
1019 used exclusively for educational purposes shall be deemed owned
1020 by an educational institution if the entity owning 100 percent
1021 of the educational institution is owned by the identical persons
1022 who own the property, or if the entity owning 100 percent of the
1023 educational institution and the entity owning the property are
1024 owned by the identical natural persons. Land, buildings, and
1025 other improvements to real property used exclusively for

1026 educational purposes shall be deemed owned by an educational
1027 institution if the entity owning 100 percent of the land is a
1028 nonprofit entity and the land is used, under a ground lease or
1029 other contractual arrangement, by an educational institution
1030 that owns the buildings and other improvements to the real
1031 property, is a nonprofit entity under s. 501(c)(3) of the
1032 Internal Revenue Code, and provides education limited to
1033 students in prekindergarten through grade 8. Land, buildings,
1034 and other improvements to real property used exclusively for
1035 educational purposes shall be deemed owned by an educational
1036 institution if the educational institution that currently uses
1037 the land, buildings, and other improvements for educational
1038 purposes received the exemption under this section on the same
1039 property in any 10 prior years, and, under a lease, the
1040 educational institution is responsible for any taxes owed and
1041 for ongoing maintenance and operational expenses for the land,
1042 buildings, and other improvements. For such leasehold
1043 properties, the educational institution shall receive the full
1044 benefit of the exemption. The owner of the property shall
1045 disclose to the educational institution the full amount of the
1046 benefit derived from the exemption and the method for ensuring
1047 that the educational institution receives the benefit. If legal
1048 title to property is held by a governmental agency that leases
1049 the property to a lessee, the property shall be deemed to be
1050 owned by the governmental agency and used exclusively for

1051 educational purposes if the governmental agency continues to use
1052 such property exclusively for educational purposes pursuant to a
1053 sublease or other contractual agreement with that lessee. If the
1054 title to land is held by the trustee of an irrevocable inter
1055 vivos trust and if the trust grantor owns 100 percent of the
1056 entity that owns an educational institution that is using the
1057 land exclusively for educational purposes, the land is deemed to
1058 be property owned by the educational institution for purposes of
1059 this exemption. Property owned by an educational institution
1060 shall be deemed to be used for an educational purpose if the
1061 institution has taken affirmative steps to prepare the property
1062 for educational use. The term "affirmative steps" means
1063 environmental or land use permitting activities, creation of
1064 architectural plans or schematic drawings, land clearing or site
1065 preparation, construction or renovation activities, or other
1066 similar activities that demonstrate commitment of the property
1067 to an educational use.

1068 Section 15. Effective upon this act becoming a law,
1069 paragraphs (b) through (f) of subsection (2) of section 200.065,
1070 Florida Statutes, are amended to read:

1071 200.065 Method of fixing millage.—

1072 (2) No millage shall be levied until a resolution or
1073 ordinance has been approved by the governing board of the taxing
1074 authority which resolution or ordinance must be approved by the
1075 taxing authority according to the following procedure:

1076 (b) Within 35 days after ~~of~~ certification of value
 1077 pursuant to subsection (1), each taxing authority shall advise
 1078 the property appraiser of its proposed millage rate, of its
 1079 rolled-back rate computed pursuant to subsection (1), and of the
 1080 date, time, and place at which a public hearing will be held to
 1081 consider the proposed millage rate and the tentative budget. The
 1082 property appraiser shall utilize this information in preparing
 1083 the notice of proposed property taxes pursuant to s. 200.069.
 1084 The deadline for mailing the notice shall be the later of 55
 1085 days after certification of value pursuant to subsection (1) or
 1086 10 days after either the date the tax roll is approved or the
 1087 interim roll procedures under s. 193.1145 are instituted.
 1088 However, for counties for which a state of emergency was
 1089 declared by executive order or proclamation of the Governor
 1090 pursuant to chapter 252, if mailing is not possible during the
 1091 state of emergency, the property appraiser may post the notice
 1092 on the county's website. If the deadline for mailing the notice
 1093 of proposed property taxes is 10 days after the date the tax
 1094 roll is approved or the interim roll procedures are instituted,
 1095 all subsequent deadlines provided in this section shall be
 1096 extended. In addition, the deadline for mailing the notice may
 1097 be extended for 30 days in counties for which a state of
 1098 emergency was declared by executive order or proclamation of the
 1099 Governor pursuant to chapter 252, and property appraisers may
 1100 use alternate methods of distribution only when mailing the

1101 notice is not possible. In such event, however, property
1102 appraisers must work with county tax collectors to ensure the
1103 timely assessment and collection of taxes. The number of days by
1104 which the deadlines shall be extended shall equal the number of
1105 days by which the deadline for mailing the notice of proposed
1106 taxes is extended beyond 55 days after certification. If any
1107 taxing authority fails to provide the information required in
1108 this paragraph to the property appraiser in a timely fashion,
1109 the taxing authority shall be prohibited from levying a millage
1110 rate greater than the rolled-back rate computed pursuant to
1111 subsection (1) for the upcoming fiscal year, which rate shall be
1112 computed by the property appraiser and used in preparing the
1113 notice of proposed property taxes. Each multicounty taxing
1114 authority that levies taxes in any county that has extended the
1115 deadline for mailing the notice due to a declared state of
1116 emergency and that has noticed hearings in other counties must
1117 advertise the hearing at which it intends to adopt a tentative
1118 budget and millage rate in a newspaper of general paid
1119 circulation within each county not less than 2 days or more than
1120 5 days before the hearing.

1121 (d) Within 15 days after the meeting adopting the
1122 tentative budget, the taxing authority shall advertise in a
1123 newspaper of general circulation in the county as provided in
1124 subsection (3), its intent to finally adopt a millage rate and
1125 budget. A public hearing to finalize the budget and adopt a

1126 millage rate shall be held not less than 2 days nor more than 5
1127 days after the day that the advertisement is first published. In
1128 the event of a need to postpone or recess the final meeting due
1129 to a declared state of emergency, the taxing authority may
1130 postpone or recess the hearing for up to 7 days and shall post a
1131 prominent notice at the place of the original hearing showing
1132 the date, time, and place where the hearing will be reconvened.
1133 The posted notice shall measure not less than 8.5 by 11 inches.
1134 The taxing authority shall make every reasonable effort to
1135 provide reasonable notification of the continued hearing to the
1136 taxpayers. The information must also be posted on the taxing
1137 authority's website. During the hearing, the governing body of
1138 the taxing authority shall amend the adopted tentative budget as
1139 it sees fit, adopt a final budget, and adopt a resolution or
1140 ordinance stating the millage rate to be levied. The resolution
1141 or ordinance shall state the percent, if any, by which the
1142 millage rate to be levied exceeds the rolled-back rate computed
1143 pursuant to subsection (1), which shall be characterized as the
1144 percentage increase in property taxes adopted by the governing
1145 body. The adoption of the budget and the millage-levy resolution
1146 or ordinance shall be by separate votes. For each taxing
1147 authority levying millage, the name of the taxing authority, the
1148 rolled-back rate, the percentage increase, and the millage rate
1149 to be levied shall be publicly announced before ~~prior to~~ the
1150 adoption of the millage-levy resolution or ordinance. In no

1151 event may the millage rate adopted pursuant to this paragraph
1152 exceed the millage rate tentatively adopted pursuant to
1153 paragraph (c). If the rate tentatively adopted pursuant to
1154 paragraph (c) exceeds the proposed rate provided to the property
1155 appraiser pursuant to paragraph (b), or as subsequently adjusted
1156 pursuant to subsection (11), each taxpayer within the
1157 jurisdiction of the taxing authority shall be sent notice by
1158 first-class mail of his or her taxes under the tentatively
1159 adopted millage rate and his or her taxes under the previously
1160 proposed rate. The notice must be prepared by the property
1161 appraiser, at the expense of the taxing authority, and must
1162 generally conform to the requirements of s. 200.069. If such
1163 additional notice is necessary, its mailing must precede the
1164 hearing held pursuant to this paragraph by not less than 10 days
1165 and not more than 15 days.

1166 (e)1. In the hearings required pursuant to paragraphs (c)
1167 and (d), the first substantive issue discussed shall be the
1168 percentage increase in millage over the rolled-back rate
1169 necessary to fund the budget, if any, and the specific purposes
1170 for which ad valorem tax revenues are being increased. During
1171 such discussion, the governing body shall hear comments
1172 regarding the proposed increase and explain the reasons for the
1173 proposed increase over the rolled-back rate. The general public
1174 shall be allowed to speak and to ask questions before ~~prior to~~
1175 adoption of any measures by the governing body. The governing

1176 body shall adopt its tentative or final millage rate before
1177 ~~prior to~~ adopting its tentative or final budget.

1178 2. These hearings shall be held after 5 p.m. if scheduled
1179 on a day other than Saturday. No hearing shall be held on a
1180 Sunday. The county commission shall not schedule its hearings on
1181 days scheduled for hearings by the school board. The hearing
1182 dates scheduled by the county commission and school board shall
1183 not be utilized by any other taxing authority within the county
1184 for its public hearings. However, in counties for which a state
1185 of emergency was declared by executive order or proclamation of
1186 the Governor pursuant to chapter 252 and the rescheduling of
1187 hearings on the same day is unavoidable, the county commission
1188 and school board must conduct their hearings at different times,
1189 and other taxing authorities must schedule their hearings so as
1190 not to conflict with the times of the county commission and
1191 school board hearings. A multicounty taxing authority shall make
1192 every reasonable effort to avoid scheduling hearings on days
1193 utilized by the counties or school districts within its
1194 jurisdiction. Tax levies and budgets for dependent special
1195 taxing districts shall be adopted at the hearings for the taxing
1196 authority to which such districts are dependent, following such
1197 discussion and adoption of levies and budgets for the superior
1198 taxing authority. A taxing authority may adopt the tax levies
1199 for all of its dependent special taxing districts, and may adopt
1200 the budgets for all of its dependent special taxing districts,

1201 by a single unanimous vote. However, if a member of the general
 1202 public requests that the tax levy or budget of a dependent
 1203 special taxing district be separately discussed and separately
 1204 adopted, the taxing authority shall discuss and adopt that tax
 1205 levy or budget separately. If, due to circumstances beyond the
 1206 control of the taxing authority, including a state of emergency
 1207 declared by executive order or proclamation of the Governor
 1208 pursuant to chapter 252, the hearing provided for in paragraph
 1209 (c) or paragraph (d) is recessed or postponed, the taxing
 1210 authority shall publish a notice in a newspaper of general paid
 1211 circulation in the county. The notice shall state the time and
 1212 place for the continuation of the hearing and shall be published
 1213 at least 2 days but not more than 5 days before ~~prior to~~ the
 1214 date the hearing will be continued. In the event of postponement
 1215 or recess due to a declared state of emergency, all subsequent
 1216 dates in this section shall be extended by the number of days of
 1217 the postponement or recess. Notice of the postponement or recess
 1218 must be in writing by the affected taxing authority to the tax
 1219 collector, the property appraiser, and the Department of Revenue
 1220 within 3 calendar days after the postponement or recess. In the
 1221 event of such extension, the affected taxing authority must work
 1222 with the county tax collector and property appraiser to ensure
 1223 timely assessment and collection of taxes.

1224 (f)1. Notwithstanding any provisions of paragraph (c) to
 1225 the contrary, each school district shall advertise its intent to

1226 adopt a tentative budget in a newspaper of general circulation
1227 pursuant to subsection (3) within 29 days after ~~of~~ certification
1228 of value pursuant to subsection (1). Not less than 2 days or
1229 more than 5 days thereafter, the district shall hold a public
1230 hearing on the tentative budget pursuant to the applicable
1231 provisions of paragraph (c). In the event of postponement or
1232 recess due to a declared state of emergency, the school district
1233 may postpone or recess the hearing for up to 7 days and shall
1234 post a prominent notice at the place of the original hearing
1235 showing the date, time, and place where the hearing will be
1236 reconvened. The posted notice shall measure not less than 8.5 by
1237 11 inches. The school district shall make every reasonable
1238 effort to provide reasonable notification of the continued
1239 hearing to the taxpayers. The information must also be posted on
1240 the school district's website.

1241 2. Notwithstanding any provisions of paragraph (b) to the
1242 contrary, each school district shall advise the property
1243 appraiser of its recomputed proposed millage rate within 35 days
1244 after ~~of~~ certification of value pursuant to subsection (1). The
1245 recomputed proposed millage rate of the school district shall be
1246 considered its proposed millage rate for the purposes of
1247 paragraph (b).

1248 3. Notwithstanding any provisions of paragraph (d) to the
1249 contrary, each school district shall hold a public hearing to
1250 finalize the budget and adopt a millage rate within 80 days

1251 after ~~of~~ certification of value pursuant to subsection (1), but
1252 not earlier than 65 days after certification. The hearing shall
1253 be held in accordance with the applicable provisions of
1254 paragraph (d), except that a newspaper advertisement need not
1255 precede the hearing.

1256 Section 16. Section 200.069, Florida Statutes, is amended
1257 to read:

1258 200.069 Notice of proposed property taxes and non-ad
1259 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
1260 appraiser, in the name of the taxing authorities and local
1261 governing boards levying non-ad valorem assessments within his
1262 or her jurisdiction and at the expense of the county, shall
1263 prepare and deliver by first-class mail to each taxpayer to be
1264 listed on the current year's assessment roll a notice of
1265 proposed property taxes, which notice shall contain the elements
1266 and use the format provided in the following form.

1267 Notwithstanding the provisions of s. 195.022, no county officer
1268 shall use a form other than that provided herein. The Department
1269 of Revenue may adjust the spacing and placement on the form of
1270 the elements listed in this section as it considers necessary
1271 based on changes in conditions necessitated by various taxing
1272 authorities. If the elements are in the order listed, the
1273 placement of the listed columns may be varied at the discretion
1274 and expense of the property appraiser, and the property
1275 appraiser may use printing technology and devices to complete

1276 | the form, the spacing, and the placement of the information in
 1277 | the columns. In addition, the property appraiser may only
 1278 | include in the mailing of the notice of ad valorem taxes and
 1279 | non-ad valorem assessments additional statements explaining any
 1280 | item on the notice and any other information relevant to
 1281 | property owners. A county officer may use a form other than that
 1282 | provided by the department for purposes of this part, but only
 1283 | if his or her office pays the related expenses and he or she
 1284 | obtains prior written permission from the executive director of
 1285 | the department; however, a county officer may not use a form the
 1286 | substantive content of which is at variance with the form
 1287 | prescribed by the department. The county officer may continue to
 1288 | use such an approved form until the law that specifies the form
 1289 | is amended or repealed or until the officer receives written
 1290 | disapproval from the executive director.

1291 | (1) The first page of the notice shall read:

1292 | NOTICE OF PROPOSED PROPERTY TAXES

1293 | DO NOT PAY—THIS IS NOT A BILL

1294 | The taxing authorities which levy property taxes against
 1295 | your property will soon hold PUBLIC HEARINGS to adopt budgets
 1296 | and tax rates for the next year.

1297 | The purpose of these PUBLIC HEARINGS is to receive opinions
 1298 | from the general public and to answer questions on the proposed
 1299 | tax change and budget PRIOR TO TAKING FINAL ACTION.

1300 | Each taxing authority may AMEND OR ALTER its proposals at

1301 the hearing.

1302 (2) (a) The notice shall include a brief legal description
 1303 of the property, the name and mailing address of the owner of
 1304 record, and the tax information applicable to the specific
 1305 parcel in question. The information shall be in columnar form.
 1306 There shall be seven column headings which shall read: "Taxing
 1307 Authority," "Your Property Taxes Last Year," "Last Year's
 1308 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget
 1309 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is
 1310 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget
 1311 Change Is Adopted," and "A Public Hearing on the Proposed Taxes
 1312 and Budget Will Be Held:."

1313 (b) As used in this section, the term "last year's
 1314 adjusted tax rate" means the rolled-back rate calculated
 1315 pursuant to s. 200.065(1).

1316 (3) There shall be under each column heading an entry for
 1317 the county; the school district levy required pursuant to s.
 1318 1011.60(6); other operating school levies; the municipality or
 1319 municipal service taxing unit or units in which the parcel lies,
 1320 if any; the water management district levying pursuant to s.
 1321 373.503; the independent special districts in which the parcel
 1322 lies, if any; and for all voted levies for debt service
 1323 applicable to the parcel, if any.

1324 (4) For each entry listed in subsection (3), there shall
 1325 appear on the notice the following:

1326 (a) In the first column, a brief, commonly used name for
1327 the taxing authority or its governing body. The entry in the
1328 first column for the levy required pursuant to s. 1011.60(6)
1329 shall be "By State Law." The entry for other operating school
1330 district levies shall be "By Local Board." Both school levy
1331 entries shall be indented and preceded by the notation "Public
1332 Schools:". For each voted levy for debt service, the entry shall
1333 be "Voter Approved Debt Payments."

1334 (b) In the second column, the gross amount of ad valorem
1335 taxes levied against the parcel in the previous year. If the
1336 parcel did not exist in the previous year, the second column
1337 shall be blank.

1338 (c) In the third column, last year's adjusted tax rate or,
1339 in the case of voted levies for debt service, the tax rate
1340 previously authorized by referendum.

1341 (d) In the fourth column, the gross amount of ad valorem
1342 taxes which will apply to the parcel in the current year if each
1343 taxing authority levies last year's adjusted tax rate or, in the
1344 case of voted levies for debt service, the amount previously
1345 authorized by referendum.

1346 (e) In the fifth column, the tax rate that each taxing
1347 authority must levy against the parcel to fund the proposed
1348 budget or, in the case of voted levies for debt service, the tax
1349 rate previously authorized by referendum.

1350 (f) In the sixth column, the gross amount of ad valorem

1351 taxes that must be levied in the current year if the proposed
 1352 budget is adopted.

1353 (g) In the seventh column, the date, the time, and a brief
 1354 description of the location of the public hearing required
 1355 pursuant to s. 200.065(2) (c).

1356 (5) Following the entries for each taxing authority, a
 1357 final entry shall show: in the first column, the words "Total
 1358 Property Taxes:" and in the second, fourth, and sixth columns,
 1359 the sum of the entries for each of the individual taxing
 1360 authorities. The second, fourth, and sixth columns shall,
 1361 immediately below said entries, be labeled Column 1, Column 2,
 1362 and Column 3, respectively. Below these labels shall appear, in
 1363 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1364 (6) (a) The second page of the notice shall state the
 1365 parcel's market value and for each taxing authority that levies
 1366 an ad valorem tax against the parcel:

1367 1. The assessed value, value of exemptions, and taxable
 1368 value for the previous year and the current year.

1369 2. Each assessment reduction and exemption applicable to
 1370 the property, including the value of the assessment reduction or
 1371 exemption and tax levies to which they apply.

1372 (b) The reverse side of the second page shall contain
 1373 definitions and explanations for the values included on the
 1374 front side.

1375 (7) The following statement shall appear after the values

1376 listed on the front of the second page:

1377 If you feel that the market value of your property is
 1378 inaccurate or does not reflect fair market value, or if you are
 1379 entitled to an exemption or classification that is not reflected
 1380 above, contact your county property appraiser at ...(phone
 1381 number)... or ...(location)....

1382 If the property appraiser's office is unable to resolve the
 1383 matter as to market value, classification, or an exemption, you
 1384 may file a petition for adjustment with the Value Adjustment
 1385 Board. Petition forms are available from the county property
 1386 appraiser and must be filed ON OR BEFORE ...(date)....

1387 (8) The reverse side of the first page of the form shall
 1388 read:

1389 EXPLANATION

1390 *COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

1391 This column shows the taxes that applied last year to your
 1392 property. These amounts were based on budgets adopted last year
 1393 and your property's previous taxable value.

1394 *COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"

1395 This column shows what your taxes will be this year IF EACH
 1396 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These
 1397 amounts are based on last year's budgets and your current
 1398 assessment.

1399 *COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"

1400 This column shows what your taxes will be this year under the

1401 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
 1402 proposal is NOT final and may be amended at the public hearings
 1403 shown on the front side of this notice. The difference between
 1404 columns 2 and 3 is the tax change proposed by each local taxing
 1405 authority and is NOT the result of higher assessments.

1406 *Note: Amounts shown on this form do NOT reflect early payment
 1407 discounts you may have received or may be eligible to receive.
 1408 (Discounts are a maximum of 4 percent of the amounts shown on
 1409 this form.)

1410 (9) The bottom portion of the notice shall further read in
 1411 bold, conspicuous print:

1412 "Your final tax bill may contain non-ad valorem assessments
 1413 which may not be reflected on this notice such as assessments
 1414 for roads, fire, garbage, lighting, drainage, water, sewer, or
 1415 other governmental services and facilities which may be levied
 1416 by your county, city, or any special district."

1417 (10) (a) If requested by the local governing board levying
 1418 non-ad valorem assessments and agreed to by the property
 1419 appraiser, the notice specified in this section may contain a
 1420 notice of proposed or adopted non-ad valorem assessments. If so
 1421 agreed, the notice shall be titled:

1422 NOTICE OF PROPOSED PROPERTY TAXES
 1423 AND PROPOSED OR ADOPTED
 1424 NON-AD VALOREM ASSESSMENTS
 1425 DO NOT PAY—THIS IS NOT A BILL

1426 There must be a clear partition between the notice of proposed
1427 property taxes and the notice of proposed or adopted non-ad
1428 valorem assessments. The partition must be a bold, horizontal
1429 line approximately 1/8-inch thick. By rule, the department shall
1430 provide a format for the form of the notice of proposed or
1431 adopted non-ad valorem assessments which meets the following
1432 minimum requirements:

1433 1. There must be subheading for columns listing the
1434 levying local governing board, with corresponding assessment
1435 rates expressed in dollars and cents per unit of assessment, and
1436 the associated assessment amount.

1437 2. The purpose of each assessment must also be listed in
1438 the column listing the levying local governing board if the
1439 purpose is not clearly indicated by the name of the board.

1440 3. Each non-ad valorem assessment for each levying local
1441 governing board must be listed separately.

1442 4. If a county has too many municipal service benefit
1443 units or assessments to be listed separately, it shall combine
1444 them by function.

1445 5. A brief statement outlining the responsibility of the
1446 tax collector and each levying local governing board as to any
1447 non-ad valorem assessment must be provided on the form,
1448 accompanied by directions as to which office to contact for
1449 particular questions or problems.

1450 (b) If the notice includes all adopted non-ad valorem

1451 assessments, the provisions contained in subsection (9) shall
 1452 not be placed on the notice.

1453 Section 17. Effective January 1, 2021, paragraphs (a) and
 1454 (b) of subsection (1) of section 202.12, Florida Statutes, are
 1455 amended to read:

1456 202.12 Sales of communications services.—The Legislature
 1457 finds that every person who engages in the business of selling
 1458 communications services at retail in this state is exercising a
 1459 taxable privilege. It is the intent of the Legislature that the
 1460 tax imposed by chapter 203 be administered as provided in this
 1461 chapter.

1462 (1) For the exercise of such privilege, a tax is levied on
 1463 each taxable transaction and is due and payable as follows:

1464 (a) Except as otherwise provided in this subsection, at
 1465 the rate of 4.42 ~~4.92~~ percent applied to the sales price of the
 1466 communications service that:

- 1467 1. Originates and terminates in this state, or
- 1468 2. Originates or terminates in this state and is charged
 1469 to a service address in this state,

1470
 1471 when sold at retail, computed on each taxable sale for the
 1472 purpose of remitting the tax due. The gross receipts tax imposed
 1473 by chapter 203 shall be collected on the same taxable
 1474 transactions and remitted with the tax imposed by this
 1475 paragraph. If no tax is imposed by this paragraph due to the

1476 exemption provided under s. 202.125(1), the tax imposed by
1477 chapter 203 shall nevertheless be collected and remitted in the
1478 manner and at the time prescribed for tax collections and
1479 remittances under this chapter.

1480 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail
1481 sales price of any direct-to-home satellite service received in
1482 this state. The proceeds of the tax imposed under this paragraph
1483 shall be accounted for and distributed in accordance with s.
1484 202.18(2). The gross receipts tax imposed by chapter 203 shall
1485 be collected on the same taxable transactions and remitted with
1486 the tax imposed by this paragraph.

1487 Section 18. Effective January 1, 2021, section 202.12001,
1488 Florida Statutes, is amended to read:

1489 202.12001 Combined rate for tax collected pursuant to ss.
1490 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
1491 2010-149, Laws of Florida, the dealer of communication services
1492 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
1493 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
1494 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
1495 properly reflects the tax collected with respect to the two
1496 provisions as required in the return to the department.

1497 Section 19. Effective January 1, 2021, section 203.001,
1498 Florida Statutes, is amended to read:

1499 203.001 Combined rate for tax collected pursuant to ss.
1500 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.

1501 2010-149, Laws of Florida, the dealer of communication services
 1502 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of
 1503 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.
 1504 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
 1505 properly reflects the tax collected with respect to the two
 1506 provisions as required in the return to the Department of
 1507 Revenue.

1508 Section 20. Subsection (1) of section 206.05, Florida
 1509 Statutes, is amended to read:

1510 206.05 Bond required of licensed terminal supplier,
 1511 importer, exporter, or wholesaler.—

1512 (1) Each terminal supplier, importer, exporter, or
 1513 wholesaler, except a municipality, county, school board, state
 1514 agency, federal agency, or special district which is licensed
 1515 under this part, shall file with the department a bond in a
 1516 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be
 1517 approximately 3 times the combined average monthly tax levied
 1518 under this part and local option tax on motor fuel paid or due
 1519 during the preceding 12 calendar months under the laws of this
 1520 state. An exporter shall file a bond in an amount equal to 3
 1521 times the average monthly tax due on gallons acquired for
 1522 export. The bond shall be in such form as may be approved by the
 1523 department, executed by a surety company duly licensed to do
 1524 business under the laws of the state as surety thereon, and
 1525 conditioned upon the prompt filing of true reports and the

1526 payment to the department of any and all fuel taxes levied under
 1527 this chapter including local option taxes which are now or which
 1528 hereafter may be levied or imposed, together with any and all
 1529 penalties and interest thereon, and generally upon faithful
 1530 compliance with the provisions of the fuel tax and local option
 1531 tax laws of the state. The licensee shall be the principal
 1532 obligor, and the state shall be the obligee. An assigned time
 1533 deposit or irrevocable letter of credit may be accepted in lieu
 1534 of a surety bond.

1535 Section 21. Subsection (6) of section 206.8741, Florida
 1536 Statutes, is amended to read:

1537 206.8741 Dyeing and marking; notice requirements.—

1538 (6) Any person who fails to provide or post the required
 1539 notice with respect to any dyed diesel fuel is subject to a
 1540 penalty of \$2500 for each month such failure occurs ~~the penalty~~
 1541 ~~imposed by s. 206.872(11).~~

1542 Section 22. Subsection (1) section 206.90, Florida
 1543 Statutes, is amended to read:

1544 206.90 Bond required of terminal suppliers, importers, and
 1545 wholesalers.—

1546 (1) Every terminal supplier, importer, or wholesaler,
 1547 except a municipality, county, state agency, federal agency,
 1548 school board, or special district, shall file with the
 1549 department a bond or bonds in the penal sum of not more than
 1550 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3

1551 times the average monthly diesel fuels tax and local option tax
 1552 on diesel fuels paid or due during the preceding 12 calendar
 1553 months, with a surety approved by the department. The licensee
 1554 shall be the principal obligor and the state shall be the
 1555 obligee, conditioned upon the faithful compliance with the
 1556 provisions of this chapter, including the local option tax laws.
 1557 If the sum of 3 times a licensee's average monthly tax is less
 1558 than \$50, no bond shall be required.

1559 Section 23. Section 206.9826, Florida Statutes, is amended
 1560 to read:

1561 206.9826 Refund for certain air carriers.—An air carrier
 1562 conducting scheduled operations or all-cargo operations that are
 1563 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
 1564 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~
 1565 cents per gallon of the taxes imposed by this part on aviation
 1566 fuel purchased by such air carrier. The refund provided under
 1567 this section plus the refund provided under s. 206.9855 may not
 1568 exceed 4.27 cents per gallon of aviation fuel purchased by an
 1569 air carrier.

1570 Section 24. Paragraph (b) of subsection (4) of section
 1571 212.0305, Florida Statutes, is amended to read:

1572 212.0305 Convention development taxes; intent;
 1573 administration; authorization; use of proceeds.—

1574 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
 1575 REQUIREMENTS.—

1576 (b) Charter county levy for convention development.—
 1577 1. Each county, as defined in s. 125.011(1), may impose,
 1578 under an ordinance enacted by the governing body of the county,
 1579 a levy on the exercise within its boundaries of the taxable
 1580 privilege of leasing or letting transient rental accommodations
 1581 described in subsection (3) at the rate of 3 percent of the
 1582 total consideration charged therefor. The proceeds of this levy
 1583 shall be known as the charter county convention development tax.
 1584 2. All charter county convention development moneys,
 1585 including any interest accrued thereon, received by a county
 1586 imposing the levy shall be used for the following purposes only
 1587 as follows:
 1588 a. Revenues may be used to complete any project underway
 1589 as of the effective date of this act, or to perform any contract
 1590 in existence on the effective date of this act, funded under
 1591 this paragraph as this paragraph existed before the effective
 1592 date of this act. Revenues may not be used to renew or extend
 1593 such projects or contracts. Bonds or other debt outstanding as
 1594 of the effective date of this act may be refinanced, but the
 1595 duration of such debt pledging the convention development tax
 1596 may not be extended and the outstanding principal may not be
 1597 increased, except to account for the costs of issuance.
 1598 b. Revenues not needed for projects, contracts, or debt
 1599 obligations pursuant to sub-subparagraph a. shall be distributed
 1600 and used as follows:

1601 (I) One-half of the proceeds shall be distributed monthly
 1602 to the governing boards of municipalities within the county.
 1603 Distributions to each municipality shall be in proportion to the
 1604 amount collected in the prior month within each municipality as
 1605 a share of the total collected in the prior month in all
 1606 municipalities in the county. These distributions may be used by
 1607 the receiving jurisdiction to:

1608 (A) Acquire, construct, extend, enlarge, remodel, repair,
 1609 improve, operate, or maintain one or more of the following: a
 1610 convention center, an exhibition hall, a coliseum, an
 1611 auditorium, or a related building or parking facility in the
 1612 jurisdiction; or

1613 (B) Promote and advertise tourism and to fund convention
 1614 bureaus, tourist bureaus, tourist information centers, and news
 1615 bureaus. Municipalities receiving revenue under this sub-sub-
 1616 subparagraph may enter into an interlocal agreement to use such
 1617 revenue to receive services provided by the entity receiving
 1618 funds under sub-sub-subparagraph s. 212.0305(4)(b)2.b.(III).

1619 (II) One-half of the proceeds shall be distributed monthly
 1620 to the governing body of the county to:

1621 (A) Acquire, construct, extend, enlarge, remodel, repair,
 1622 improve, plan for, operate, manage, or maintain one or more of
 1623 the following: a convention center, an exhibition hall, a
 1624 coliseum, an auditorium, or a related building or parking
 1625 facility in the county; or

1626 (B) Be allocated by the county to a countywide convention
 1627 and visitors bureau which, by interlocal agreement and contract
 1628 with the county, has the primary responsibility for promoting
 1629 the county and its constituent cities as a destination site for
 1630 conventions, trade shows, and pleasure travel, to be used for
 1631 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement
 1632 to the Florida Statutes 1991. If the county is not or is no
 1633 longer a party to such an interlocal agreement and contract with
 1634 a countywide convention and visitors bureau, the county shall
 1635 allocate the proceeds of such tax for the purposes described in
 1636 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida
 1637 Statutes 1991.

1638 ~~a. Two thirds of the proceeds shall be used to extend,~~
 1639 ~~enlarge, and improve the largest existing publicly owned~~
 1640 ~~convention center in the county.~~

1641 ~~b. One third of the proceeds shall be used to construct a~~
 1642 ~~new multipurpose convention/coliseum/exhibition center/stadium~~
 1643 ~~or the maximum components thereof as funds permit in the most~~
 1644 ~~populous municipality in the county.~~

1645 ~~e. After the completion of any project under sub-~~
 1646 ~~subparagraph a., the tax revenues and interest accrued under~~
 1647 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~
 1648 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~
 1649 ~~maintain one or more convention centers, stadiums, exhibition~~
 1650 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~

1651 ~~be used to acquire and construct an intercity light rail~~
1652 ~~transportation system as described in the Light Rail Transit~~
1653 ~~System Status Report to the Legislature dated April 1988, which~~
1654 ~~shall provide a means to transport persons to and from the~~
1655 ~~largest existing publicly owned convention center in the county~~
1656 ~~and the hotels north of the convention center and to and from~~
1657 ~~the downtown area of the most populous municipality in the~~
1658 ~~county as determined by the county.~~

1659 ~~d. After completion of any project under sub-subparagraph~~
1660 ~~b., the tax revenues and interest accrued under sub-subparagraph~~
1661 ~~b. may be used, as determined by the county, to operate an~~
1662 ~~authority created pursuant to subparagraph 4. or to acquire,~~
1663 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~
1664 ~~or maintain one or more convention centers, stadiums, exhibition~~
1665 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~
1666 ~~buildings and parking facilities in the most populous~~
1667 ~~municipality in the county.~~

1668 ~~e. For the purposes of completion of any project pursuant~~
1669 ~~to this paragraph, tax revenues and interest accrued may be~~
1670 ~~used:~~

1671 ~~(I) As collateral, pledged, or hypothecated for projects~~
1672 ~~authorized by this paragraph, including bonds issued in~~
1673 ~~connection therewith; or~~

1674 ~~(II) As a pledge or capital contribution in conjunction~~
1675 ~~with a partnership, joint venture, or other business arrangement~~

1676 ~~between a municipality and one or more business entities for~~
1677 ~~projects authorized by this paragraph.~~

1678 3. The governing body of each municipality in which a
1679 municipal tourist tax is levied may adopt a resolution
1680 prohibiting imposition of the charter county convention
1681 development levy within such municipality. If the governing body
1682 adopts such a resolution, the convention development levy shall
1683 be imposed by the county in all other areas of the county except
1684 such municipality. No funds collected pursuant to this paragraph
1685 may be expended in a municipality which has adopted such a
1686 resolution.

1687 ~~4.a. Before the county enacts an ordinance imposing the~~
1688 ~~levy, the county shall notify the governing body of each~~
1689 ~~municipality in which projects are to be developed pursuant to~~
1690 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~
1691 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~
1692 ~~receiving funding, the governing bodies of such municipalities~~
1693 ~~shall designate or appoint an authority that shall have the sole~~
1694 ~~power to:~~

1695 ~~(I) Approve the concept, location, program, and design of~~
1696 ~~the facilities or improvements to be built in accordance with~~
1697 ~~this paragraph and to administer and disburse such proceeds and~~
1698 ~~any other related source of revenue.~~

1699 ~~(II) Appoint and dismiss the authority's executive~~
1700 ~~director, general counsel, and any other consultants retained by~~

1701 ~~the authority. The governing body shall have the right to~~
1702 ~~approve or disapprove the initial appointment of the authority's~~
1703 ~~executive director and general counsel.~~

1704 ~~b. The members of each such authority shall serve for a~~
1705 ~~term of not less than 1 year and shall be appointed by the~~
1706 ~~governing body of such municipality. The annual budget of such~~
1707 ~~authority shall be subject to approval of the governing body of~~
1708 ~~the municipality. If the governing body does not approve the~~
1709 ~~budget, the authority shall use as the authority's budget the~~
1710 ~~previous fiscal year budget.~~

1711 ~~e. The authority, by resolution to be adopted from time to~~
1712 ~~time, may invest and reinvest the proceeds from the convention~~
1713 ~~development tax and any other revenues generated by the~~
1714 ~~authority in the same manner that the municipality in which the~~
1715 ~~authority is located may invest surplus funds.~~

1716 4.5. The charter county convention development levy shall
1717 be in addition to any other levy imposed pursuant to this
1718 section.

1719 5.6. A certified copy of the ordinance imposing the levy
1720 shall be furnished by the county to the department within 10
1721 days after approval of such ordinance. The effective date of
1722 imposition of the levy shall be the first day of any month at
1723 least 60 days after enactment of the ordinance.

1724 6.7. Revenues collected pursuant to this paragraph shall
1725 be deposited in a convention development trust fund, which shall

1726 | be established by the county as a condition precedent to receipt
 1727 | of such funds.

1728 | Section 25. Paragraph (a) of subsection (1) and paragraph
 1729 | (a) of subsection (3) of section 212.0306, Florida Statutes, are
 1730 | amended to read:

1731 | 212.0306 Local option food and beverage tax; procedure for
 1732 | levying; authorized uses; administration.—

1733 | (1) Any county, as defined in s. 125.011(1), may impose
 1734 | the following additional taxes, by ordinance adopted by a
 1735 | majority vote of the governing body:

1736 | (a) At the rate of 2 percent on the sale of food,
 1737 | beverages, or alcoholic beverages in hotels and motels only.
 1738 | Beginning July 1, 2020, this tax shall be known as the "Local
 1739 | Option Coastal Recovery and Resiliency Tax."

1740 | (3) (a) The proceeds of the tax authorized by paragraph
 1741 | (1) (a) shall be allocated by the county to a countywide
 1742 | convention and visitors bureau which, by interlocal agreement
 1743 | and contract with the county in effect on the effective date of
 1744 | this act, has been given the primary responsibility for
 1745 | promoting the county and its constituent cities as a destination
 1746 | site for conventions, trade shows, and pleasure travel, to be
 1747 | used for purposes provided in s. 125.0104(5) (a)2. or 3., 1992
 1748 | Supplement to the Florida Statutes 1991. The interlocal
 1749 | agreement and contract may not be renewed or extended. At the
 1750 | expiration or completion of the interlocal agreement and

1751 contract in effect on the effective date of this act, the
1752 proceeds shall be distributed to the governing board of the
1753 county and used for one or more of the following, as decided by
1754 a majority of the governing board of the county:

1755 1. Water quality improvement projects, including, but not
1756 limited to:

1757 a. Flood mitigation.
1758 b. Seagrass or seaweed removal.
1759 c. Algae control, cleanup, or prevention measures.
1760 d. Biscayne Bay and waterway network restoration measures.
1761 e. Septic-to-sewer conversion projects that are primarily
1762 undertaken to reduce or prevent the discharge of untreated or
1763 partially treated wastewater into surface water that is
1764 important to the local tourism industry if the applicable septic
1765 tank is:

1766 (I) Within 2 miles of any surface water other than those
1767 designated as Outstanding Florida Waters as provided in s.
1768 403.061(27); or

1769 (II) Within 5 miles of any surface water designated as
1770 Outstanding Florida Waters pursuant to s. 403.061(27).

1771 2. Erosion control.
1772 3. Mangrove protection.
1773 4. Removal of invasive plant and animal species.
1774 5. Beach renourishment.
1775 6. Purchase of land for conservation purposes.

1776 7. Coral reef protection ~~If the county is not or is no~~
 1777 ~~longer a party to such an interlocal agreement and contract with~~
 1778 ~~a countywide convention and visitors bureau, the county shall~~
 1779 ~~allocate the proceeds of such tax for the purposes described in~~
 1780 ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~
 1781 ~~Statutes 1991.~~

1782 Section 26. Effective January 1, 2021, paragraphs (c) and
 1783 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1784 amended to read:

1785 212.031 Tax on rental or license fee for use of real
 1786 property.—

1787 (1)

1788 (c) For the exercise of such privilege, a tax is levied at
 1789 the rate of 5.4 ~~5.5~~ percent of and on the total rent or license
 1790 fee charged for such real property by the person charging or
 1791 collecting the rental or license fee. The total rent or license
 1792 fee charged for such real property shall include payments for
 1793 the granting of a privilege to use or occupy real property for
 1794 any purpose and shall include base rent, percentage rents, or
 1795 similar charges. Such charges shall be included in the total
 1796 rent or license fee subject to tax under this section whether or
 1797 not they can be attributed to the ability of the lessor's or
 1798 licensor's property as used or operated to attract customers.
 1799 Payments for intrinsically valuable personal property such as
 1800 franchises, trademarks, service marks, logos, or patents are not

1801 subject to tax under this section. In the case of a contractual
 1802 arrangement that provides for both payments taxable as total
 1803 rent or license fee and payments not subject to tax, the tax
 1804 shall be based on a reasonable allocation of such payments and
 1805 shall not apply to that portion which is for the nontaxable
 1806 payments.

1807 (d) If the rental or license fee of any such real property
 1808 is paid by way of property, goods, wares, merchandise, services,
 1809 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~
 1810 percent of the value of the property, goods, wares, merchandise,
 1811 services, or other thing of value.

1812 Section 27. Paragraph (a) of subsection (1) of section
 1813 212.05, Florida Statutes, is amended to read:

1814 212.05 Sales, storage, use tax.—It is hereby declared to
 1815 be the legislative intent that every person is exercising a
 1816 taxable privilege who engages in the business of selling
 1817 tangible personal property at retail in this state, including
 1818 the business of making mail order sales, or who rents or
 1819 furnishes any of the things or services taxable under this
 1820 chapter, or who stores for use or consumption in this state any
 1821 item or article of tangible personal property as defined herein
 1822 and who leases or rents such property within the state.

1823 (1) For the exercise of such privilege, a tax is levied on
 1824 each taxable transaction or incident, which tax is due and
 1825 payable as follows:

1826 (a)1.a. At the rate of 6 percent of the sales price of
 1827 each item or article of tangible personal property when sold at
 1828 retail in this state, computed on each taxable sale for the
 1829 purpose of remitting the amount of tax due the state, and
 1830 including each and every retail sale.

1831 b. Each occasional or isolated sale of an aircraft, boat,
 1832 mobile home, or motor vehicle of a class or type which is
 1833 required to be registered, licensed, titled, or documented in
 1834 this state or by the United States Government shall be subject
 1835 to tax at the rate provided in this paragraph. The department
 1836 shall by rule adopt any nationally recognized publication for
 1837 valuation of used motor vehicles as the reference price list for
 1838 any used motor vehicle which is required to be licensed pursuant
 1839 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 1840 party to an occasional or isolated sale of such a vehicle
 1841 reports to the tax collector a sales price which is less than 80
 1842 percent of the average loan price for the specified model and
 1843 year of such vehicle as listed in the most recent reference
 1844 price list, the tax levied under this paragraph shall be
 1845 computed by the department on such average loan price unless the
 1846 parties to the sale have provided to the tax collector an
 1847 affidavit signed by each party, or other substantial proof,
 1848 stating the actual sales price. Any party to such sale who
 1849 reports a sales price less than the actual sales price is guilty
 1850 of a misdemeanor of the first degree, punishable as provided in

1851 s. 775.082 or s. 775.083. The department shall collect or
1852 attempt to collect from such party any delinquent sales taxes.
1853 In addition, such party shall pay any tax due and any penalty
1854 and interest assessed plus a penalty equal to twice the amount
1855 of the additional tax owed. Notwithstanding any other provision
1856 of law, the Department of Revenue may waive or compromise any
1857 penalty imposed pursuant to this subparagraph.

1858 2. This paragraph does not apply to the sale of a boat or
1859 aircraft by or through a registered dealer under this chapter to
1860 a purchaser who, at the time of taking delivery, is a
1861 nonresident of this state, does not make his or her permanent
1862 place of abode in this state, and is not engaged in carrying on
1863 in this state any employment, trade, business, or profession in
1864 which the boat or aircraft will be used in this state, or is a
1865 corporation none of the officers or directors of which is a
1866 resident of, or makes his or her permanent place of abode in,
1867 this state, or is a noncorporate entity that has no individual
1868 vested with authority to participate in the management,
1869 direction, or control of the entity's affairs who is a resident
1870 of, or makes his or her permanent abode in, this state. For
1871 purposes of this exemption, either a registered dealer acting on
1872 his or her own behalf as seller, a registered dealer acting as
1873 broker on behalf of a seller, or a registered dealer acting as
1874 broker on behalf of the purchaser may be deemed to be the
1875 selling dealer. This exemption shall not be allowed unless:

1876 a. The purchaser removes a qualifying boat, as described
 1877 in sub-subparagraph f., from the state within 90 days after the
 1878 date of purchase or extension, or the purchaser removes a
 1879 nonqualifying boat or an aircraft from this state within 10 days
 1880 after the date of purchase or, when the boat or aircraft is
 1881 repaired or altered, within 20 days after completion of the
 1882 repairs or alterations; or if the aircraft will be registered in
 1883 a foreign jurisdiction and:

1884 (I) Application for the aircraft's registration is
 1885 properly filed with a civil airworthiness authority of a foreign
 1886 jurisdiction within 10 days after the date of purchase;

1887 (II) The purchaser removes the aircraft from the state to
 1888 a foreign jurisdiction within 10 days after the date the
 1889 aircraft is registered by the applicable foreign airworthiness
 1890 authority; and

1891 (III) The aircraft is operated in the state solely to
 1892 remove it from the state to a foreign jurisdiction.

1893
 1894 For purposes of this sub-subparagraph, the term "foreign
 1895 jurisdiction" means any jurisdiction outside of the United
 1896 States or any of its territories;

1897 b. The purchaser, within 90 ~~30~~ days from the date of
 1898 departure, provides the department with written proof that the
 1899 purchaser licensed, registered, titled, or documented the boat
 1900 or aircraft outside the state. If such written proof is

1901 unavailable, within 90 ~~30~~ days the purchaser shall provide proof
 1902 that the purchaser applied for such license, title,
 1903 registration, or documentation. The purchaser shall forward to
 1904 the department proof of title, license, registration, or
 1905 documentation upon receipt;

1906 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the
 1907 boat or aircraft from Florida, furnishes the department with
 1908 proof of removal in the form of receipts for fuel, dockage,
 1909 slippage, tie-down, or hangaring from outside of Florida. The
 1910 information so provided must clearly and specifically identify
 1911 the boat or aircraft;

1912 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date
 1913 of sale, provides to the department a copy of the sales invoice,
 1914 closing statement, bills of sale, and the original affidavit
 1915 signed by the purchaser attesting that he or she has read the
 1916 provisions of this section;

1917 e. The seller makes a copy of the affidavit a part of his
 1918 or her record for as long as required by s. 213.35; and

1919 f. Unless the nonresident purchaser of a boat of 5 net
 1920 tons of admeasurement or larger intends to remove the boat from
 1921 this state within 10 days after the date of purchase or when the
 1922 boat is repaired or altered, within 20 days after completion of
 1923 the repairs or alterations, the nonresident purchaser applies to
 1924 the selling dealer for a decal which authorizes 90 days after
 1925 the date of purchase for removal of the boat. The nonresident

1926 purchaser of a qualifying boat may apply to the selling dealer
 1927 within 60 days after the date of purchase for an extension decal
 1928 that authorizes the boat to remain in this state for an
 1929 additional 90 days, but not more than a total of 180 days,
 1930 before the nonresident purchaser is required to pay the tax
 1931 imposed by this chapter. The department is authorized to issue
 1932 decals in advance to dealers. The number of decals issued in
 1933 advance to a dealer shall be consistent with the volume of the
 1934 dealer's past sales of boats which qualify under this sub-
 1935 subparagraph. The selling dealer or his or her agent shall mark
 1936 and affix the decals to qualifying boats in the manner
 1937 prescribed by the department, before delivery of the boat.

1938 (I) The department is hereby authorized to charge dealers
 1939 a fee sufficient to recover the costs of decals issued, except
 1940 the extension decal shall cost \$425.

1941 (II) The proceeds from the sale of decals will be
 1942 deposited into the administrative trust fund.

1943 (III) Decals shall display information to identify the
 1944 boat as a qualifying boat under this sub-subparagraph,
 1945 including, but not limited to, the decal's date of expiration.

1946 (IV) The department is authorized to require dealers who
 1947 purchase decals to file reports with the department and may
 1948 prescribe all necessary records by rule. All such records are
 1949 subject to inspection by the department.

1950 (V) Any dealer or his or her agent who issues a decal

1951 | falsely, fails to affix a decal, mismarks the expiration date of
1952 | a decal, or fails to properly account for decals will be
1953 | considered prima facie to have committed a fraudulent act to
1954 | evade the tax and will be liable for payment of the tax plus a
1955 | mandatory penalty of 200 percent of the tax, and shall be liable
1956 | for fine and punishment as provided by law for a conviction of a
1957 | misdemeanor of the first degree, as provided in s. 775.082 or s.
1958 | 775.083.

1959 | (VI) Any nonresident purchaser of a boat who removes a
1960 | decal before permanently removing the boat from the state, or
1961 | defaces, changes, modifies, or alters a decal in a manner
1962 | affecting its expiration date before its expiration, or who
1963 | causes or allows the same to be done by another, will be
1964 | considered prima facie to have committed a fraudulent act to
1965 | evade the tax and will be liable for payment of the tax plus a
1966 | mandatory penalty of 200 percent of the tax, and shall be liable
1967 | for fine and punishment as provided by law for a conviction of a
1968 | misdemeanor of the first degree, as provided in s. 775.082 or s.
1969 | 775.083.

1970 | (VII) The department is authorized to adopt rules
1971 | necessary to administer and enforce this subparagraph and to
1972 | publish the necessary forms and instructions.

1973 | (VIII) The department is hereby authorized to adopt
1974 | emergency rules pursuant to s. 120.54(4) to administer and
1975 | enforce the provisions of this subparagraph.

1976
 1977 If the purchaser fails to remove the qualifying boat from this
 1978 state within the maximum 180 days after purchase or a
 1979 nonqualifying boat or an aircraft from this state within 10 days
 1980 after purchase or, when the boat or aircraft is repaired or
 1981 altered, within 20 days after completion of such repairs or
 1982 alterations, or permits the boat or aircraft to return to this
 1983 state within 6 months from the date of departure, except as
 1984 provided in s. 212.08(7)(fff), or if the purchaser fails to
 1985 furnish the department with any of the documentation required by
 1986 this subparagraph within the prescribed time period, the
 1987 purchaser shall be liable for use tax on the cost price of the
 1988 boat or aircraft and, in addition thereto, payment of a penalty
 1989 to the Department of Revenue equal to the tax payable. This
 1990 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
 1991 The maximum 180-day period following the sale of a qualifying
 1992 boat tax-exempt to a nonresident may not be tolled for any
 1993 reason.

1994 Section 28. Subsection (6) of section 212.055, Florida
 1995 Statutes, is amended, and paragraphs (f) and (g) are added to
 1996 subsection (1) of that section, to read:

1997 212.055 Discretionary sales surtaxes; legislative intent;
 1998 authorization and use of proceeds.—It is the legislative intent
 1999 that any authorization for imposition of a discretionary sales
 2000 surtax shall be published in the Florida Statutes as a

2001 subsection of this section, irrespective of the duration of the
 2002 levy. Each enactment shall specify the types of counties
 2003 authorized to levy; the rate or rates which may be imposed; the
 2004 maximum length of time the surtax may be imposed, if any; the
 2005 procedure which must be followed to secure voter approval, if
 2006 required; the purpose for which the proceeds may be expended;
 2007 and such other requirements as the Legislature may provide.
 2008 Taxable transactions and administrative procedures shall be as
 2009 provided in s. 212.054.

2010 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 2011 SURTAX.—

2012 (f) Any surtax levied under this subsection in each
 2013 county, as defined in s. 125.011(1), expires on December 31,
 2014 2049. Any new levy of the surtax authorized by such a county
 2015 under this subsection on or after January 1, 2050, must be
 2016 approved by a majority vote of the electorate at a general
 2017 election held within 2 years before the effective date of the
 2018 new levy.

2019 (g) Any discretionary sales surtax levied under this
 2020 subsection pursuant to a referendum held on or after July 1,
 2021 2020, may not be levied for more than 20 years.

2022 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

2023 (a) The school board in each county may levy, pursuant to
 2024 resolution conditioned to take effect only upon approval by a
 2025 majority vote of the electors of the county voting in a

2026 referendum, a discretionary sales surtax at a rate that may not
 2027 exceed 0.5 percent.

2028 (b) The resolution must ~~shall~~ include a statement that
 2029 provides a brief and general description of the school capital
 2030 outlay projects to be funded by the surtax. The resolution must
 2031 include a statement that the revenues collected must be shared
 2032 with charter schools based on their proportionate share of the
 2033 total school district enrollment. The statement must ~~shall~~
 2034 conform to the requirements of s. 101.161 and shall be placed on
 2035 the ballot by the governing body of the county. The following
 2036 question shall be placed on the ballot:

2037
 2038 FOR THE CENTS TAX

2039
 2040 AGAINST THE CENTS TAX

2041
 2042
 2043 (c) The resolution providing for the imposition of the
 2044 surtax must ~~shall~~ set forth a plan for use of the surtax
 2045 proceeds for fixed capital expenditures or fixed capital costs
 2046 associated with the construction, reconstruction, or improvement
 2047 of school facilities and campuses which have a useful life
 2048 expectancy of 5 or more years, and any land acquisition, land

2049 improvement, design, and engineering costs related thereto.
2050 Additionally, the plan shall include the costs of retrofitting
2051 and providing for technology implementation, including hardware
2052 and software, for the various sites within the school district.
2053 Surtax revenues may be used to service ~~for the purpose of~~
2054 ~~servicing~~ bond indebtedness to finance projects authorized by
2055 this subsection, and any interest accrued thereto may be held in
2056 trust to finance such projects. Neither the proceeds of the
2057 surtax nor any interest accrued thereto shall be used for
2058 operational expenses. Surtax revenues shared with charter
2059 schools shall be expended by the charter school in a manner
2060 consistent with the allowable uses set forth in s. 1013.62(4).
2061 All revenues and expenditures shall be accounted for in a
2062 charter school's monthly or quarterly financial statement
2063 pursuant to s. 1002.33(9).

2064 (d) Surtax revenues collected by the Department of Revenue
2065 pursuant to this subsection shall be distributed to the school
2066 board imposing the surtax in accordance with law.

2067 Section 29. The amendment made by this act to s.
2068 212.055(6), Florida Statutes, which amends the allowable uses of
2069 the school capital outlay surtax, applies to levies authorized
2070 by vote of the electors on or after July 1, 2020.

2071 Section 30. Effective January 1, 2021, section 212.134,
2072 Florida Statutes, is created to read:

2073 212.134 Information returns relating to payment-card and

2074 third-party network transactions.-

2075 (1) For each year in which a payment settlement entity, an
2076 electronic payment facilitator, or other third party contracted
2077 with the payment settlement entity to make payments to settle
2078 reportable payment transactions on behalf of the payment
2079 settlement entity must file a return pursuant to section 6050W
2080 of the Internal Revenue Code, the entity, the facilitator, or
2081 the third party must submit the information in the return to the
2082 department by the 15th day after filing the federal return. The
2083 format of the information returns required must be either a copy
2084 of such information returns or a copy of such information
2085 returns related to participating payees with an address in the
2086 state. For purposes of this subsection, the term "payment
2087 settlement entity" has the same meaning as provided in section
2088 6050W of the Internal Revenue Code.

2089 (2) All reports submitted to the department under this
2090 section must be in an electronic format.

2091 (3) Any payment settlement entity, facilitator, or third
2092 party failing to file the information return required, filing an
2093 incomplete information return, or not filing an information
2094 return within the time prescribed is subject to a penalty of
2095 \$1,000 for each failure, if the failure is for not more than 30
2096 days, with an additional \$1,000 for each month or fraction of a
2097 month during which each failure continues. The total amount of
2098 penalty imposed on a reporting entity may not exceed \$10,000

2099 | annually.

2100 | (4) The executive director or his or her designee may
 2101 | waive the penalty if he or she determines that the failure to
 2102 | timely file an information return was due to reasonable cause
 2103 | and not due to willful negligence, willful neglect, or fraud.

2104 | Section 31. Section 212.181, Florida Statutes, is created
 2105 | to read:

2106 | 212.181 Determination of business address situs,
 2107 | distributions, and adjustments.-

2108 | (1) For each certificate of registration issued pursuant
 2109 | to s. 212.18(3)(b), the department shall assign the place of
 2110 | business to a county based on the location address provided at
 2111 | the time of registration or at the time the dealer notifies the
 2112 | department of a change in a business location address.

2113 | (2)(a) Each county that furnishes to the department
 2114 | information needed to update the electronic database created and
 2115 | maintained pursuant to s. 202.22(2)(a), including addresses of
 2116 | new developments, changes in addresses, annexations,
 2117 | incorporations, reorganizations, and any other changes in
 2118 | jurisdictional boundaries within the county, must specify an
 2119 | effective date, which must be the next ensuing January 1 or July
 2120 | 1, and must be furnished to the department at least 120 days
 2121 | before the effective date. A county that provides notification
 2122 | to the department at least 120 days before the effective date
 2123 | that it has reviewed the database and has no changes for the

2124 ensuing January 1 or July 1 satisfies the requirement of this
2125 paragraph.

2126 (b) A county that imposes a tourist development tax in a
2127 subcounty special district pursuant to s. 125.0104(3)(b) must
2128 identify the subcounty special district addresses to which the
2129 tourist development tax applies as part of the address
2130 information submission required under paragraph (a). This
2131 paragraph does not apply to counties that self-administer the
2132 tax pursuant to s. 125.0104(10).

2133 (c) The department shall update the electronic database
2134 created and maintained under s. 202.022(2)(a) using the
2135 information furnished by local taxing jurisdictions under
2136 paragraph (a) and shall ensure each business location is
2137 correctly assigned to the applicable county pursuant to
2138 subsection (1). Each update must specify the effective date as
2139 the next ensuing January 1 or July 1 and must be posted by the
2140 department on a website not less than 90 days before the
2141 effective date.

2142 (3)(a) For distributions made pursuant to ss. 125.0104,
2143 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations
2144 occurring solely due to the assignment of an address to an
2145 incorrect county will be corrected prospectively only from the
2146 date the department is made aware of the misallocation, subject
2147 to the following:

2148 1. If the county that should have received the

2149 misallocated distributions followed with the notification and
2150 timing provisions in subsection (2) for the affected periods,
2151 such misallocations may be adjusted by prorating current and
2152 future distributions for the period the misallocation occurred,
2153 not to exceed 36 months from the date the department is made
2154 aware of the misallocation;

2155 2. If the county that received the misallocated
2156 distribution followed the notification and timing provisions in
2157 subsection (2) for the affected periods and the county that
2158 should have received the misallocation did not, the correction
2159 shall apply only prospectively from the date the department is
2160 made aware of the misallocation.

2161 (b) Nothing in this subsection prevents affected counties
2162 from determining an alternative method of adjustment pursuant to
2163 an interlocal agreement. Affected counties with an interlocal
2164 agreement must provide a copy of the interlocal agreement
2165 specifying an alternative method of adjustment to the department
2166 within 90 days after the date of the department's notice of the
2167 misallocation.

2168 (4) The department may adopt rules to administer this
2169 section, including rules establishing procedures and forms.

2170 Section 32. Paragraph (d) of subsection (6) of section
2171 212.20, Florida Statutes, is amended to read:

2172 212.20 Funds collected, disposition; additional powers of
2173 department; operational expense; refund of taxes adjudicated

2174 unconstitutionally collected.—

2175 (6) Distribution of all proceeds under this chapter and
 2176 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

2177 (d) The proceeds of all other taxes and fees imposed
 2178 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 2179 and (2)(b) shall be distributed as follows:

2180 1. In any fiscal year, the greater of \$500 million, minus
 2181 an amount equal to 4.6 percent of the proceeds of the taxes
 2182 collected pursuant to chapter 201, or 5.2 percent of all other
 2183 taxes and fees imposed pursuant to this chapter or remitted
 2184 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 2185 monthly installments into the General Revenue Fund.

2186 2. After the distribution under subparagraph 1., 8.9744
 2187 percent of the amount remitted by a sales tax dealer located
 2188 within a participating county pursuant to s. 218.61 shall be
 2189 transferred into the Local Government Half-cent Sales Tax
 2190 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
 2191 transferred shall be reduced by 0.1 percent, and the department
 2192 shall distribute this amount to the Public Employees Relations
 2193 Commission Trust Fund less \$5,000 each month, which shall be
 2194 added to the amount calculated in subparagraph 3. and
 2195 distributed accordingly.

2196 3. After the distribution under subparagraphs 1. and 2.,
 2197 0.0966 percent shall be transferred to the Local Government
 2198 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant

2199 | to s. 218.65.

2200 | 4. After the distributions under subparagraphs 1., 2., and
 2201 | 3., 2.0810 percent of the available proceeds shall be
 2202 | transferred monthly to the Revenue Sharing Trust Fund for
 2203 | Counties pursuant to s. 218.215.

2204 | 5. After the distributions under subparagraphs 1., 2., and
 2205 | 3., 1.3653 percent of the available proceeds shall be
 2206 | transferred monthly to the Revenue Sharing Trust Fund for
 2207 | Municipalities pursuant to s. 218.215. If the total revenue to
 2208 | be distributed pursuant to this subparagraph is at least as
 2209 | great as the amount due from the Revenue Sharing Trust Fund for
 2210 | Municipalities and the former Municipal Financial Assistance
 2211 | Trust Fund in state fiscal year 1999-2000, no municipality shall
 2212 | receive less than the amount due from the Revenue Sharing Trust
 2213 | Fund for Municipalities and the former Municipal Financial
 2214 | Assistance Trust Fund in state fiscal year 1999-2000. If the
 2215 | total proceeds to be distributed are less than the amount
 2216 | received in combination from the Revenue Sharing Trust Fund for
 2217 | Municipalities and the former Municipal Financial Assistance
 2218 | Trust Fund in state fiscal year 1999-2000, each municipality
 2219 | shall receive an amount proportionate to the amount it was due
 2220 | in state fiscal year 1999-2000.

2221 | 6. Of the remaining proceeds:

2222 | a. In each fiscal year, the sum of \$29,915,500 shall be
 2223 | divided into as many equal parts as there are counties in the

2224 state, and one part shall be distributed to each county. The
2225 distribution among the several counties must begin each fiscal
2226 year on or before January 5th and continue monthly for a total
2227 of 4 months. If a local or special law required that any moneys
2228 accruing to a county in fiscal year 1999-2000 under the then-
2229 existing provisions of s. 550.135 be paid directly to the
2230 district school board, special district, or a municipal
2231 government, such payment must continue until the local or
2232 special law is amended or repealed. The state covenants with
2233 holders of bonds or other instruments of indebtedness issued by
2234 local governments, special districts, or district school boards
2235 before July 1, 2000, that it is not the intent of this
2236 subparagraph to adversely affect the rights of those holders or
2237 relieve local governments, special districts, or district school
2238 boards of the duty to meet their obligations as a result of
2239 previous pledges or assignments or trusts entered into which
2240 obligated funds received from the distribution to county
2241 governments under then-existing s. 550.135. This distribution
2242 specifically is in lieu of funds distributed under s. 550.135
2243 before July 1, 2000.

2244 b. The department shall distribute \$166,667 monthly to
2245 each applicant certified as a facility for a new or retained
2246 professional sports franchise pursuant to s. 288.1162. Up to
2247 \$41,667 shall be distributed monthly by the department to each
2248 certified applicant as defined in s. 288.11621 for a facility

2249 for a spring training franchise. However, not more than \$416,670
 2250 may be distributed monthly in the aggregate to all certified
 2251 applicants for facilities for spring training franchises.
 2252 Distributions begin 60 days after such certification and
 2253 continue for not more than 30 years, except as otherwise
 2254 provided in s. 288.11621. A certified applicant identified in
 2255 this sub-subparagraph may not receive more in distributions than
 2256 expended by the applicant for the public purposes provided in s.
 2257 288.1162(5) or s. 288.11621(3).

2258 c. Beginning 30 days after notice by the Department of
 2259 Economic Opportunity to the Department of Revenue that an
 2260 applicant has been certified as the professional golf hall of
 2261 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 2262 shall be distributed monthly, for up to 300 months, to the
 2263 applicant.

2264 d. Beginning 30 days after notice by the Department of
 2265 Economic Opportunity to the Department of Revenue that the
 2266 applicant has been certified as the International Game Fish
 2267 Association World Center facility pursuant to s. 288.1169, and
 2268 the facility is open to the public, \$83,333 shall be distributed
 2269 monthly, for up to 168 months, to the applicant. This
 2270 distribution is subject to reduction pursuant to s. 288.1169. A
 2271 lump sum payment of \$999,996 shall be made after certification
 2272 and before July 1, 2000.

2273 e. The department shall distribute up to \$83,333 monthly

2274 to each certified applicant as defined in s. 288.11631 for a
2275 facility used by a single spring training franchise, or up to
2276 \$166,667 monthly to each certified applicant as defined in s.
2277 288.11631 for a facility used by more than one spring training
2278 franchise. Monthly distributions begin 60 days after such
2279 certification or July 1, 2016, whichever is later, and continue
2280 for not more than 20 years to each certified applicant as
2281 defined in s. 288.11631 for a facility used by a single spring
2282 training franchise or not more than 25 years to each certified
2283 applicant as defined in s. 288.11631 for a facility used by more
2284 than one spring training franchise. A certified applicant
2285 identified in this sub-subparagraph may not receive more in
2286 distributions than expended by the applicant for the public
2287 purposes provided in s. 288.11631(3).

2288 ~~f. Beginning 45 days after notice by the Department of~~
2289 ~~Economic Opportunity to the Department of Revenue that an~~
2290 ~~applicant has been approved by the Legislature and certified by~~
2291 ~~the Department of Economic Opportunity under s. 288.11625 or~~
2292 ~~upon a date specified by the Department of Economic Opportunity~~
2293 ~~as provided under s. 288.11625(6)(d), the department shall~~
2294 ~~distribute each month an amount equal to one twelfth of the~~
2295 ~~annual distribution amount certified by the Department of~~
2296 ~~Economic Opportunity for the applicant. The department may not~~
2297 ~~distribute more than \$7 million in the 2014-2015 fiscal year or~~
2298 ~~more than \$13 million annually thereafter under this sub-~~

2299 ~~subparagraph.~~

2300 ~~f.g. Beginning December 1, 2015, and ending June 30, 2016,~~
 2301 ~~the department shall distribute \$26,286 monthly to the State~~
 2302 ~~Transportation Trust Fund.~~ Beginning July 1, 2016, the
 2303 department shall distribute \$15,333 monthly to the State
 2304 Transportation Trust Fund.

2305 7. All other proceeds must remain in the General Revenue
 2306 Fund.

2307 Section 33. Section 212.205, Florida Statutes, is amended
 2308 to read:

2309 212.205 Sales tax distribution reporting.—By March 15 of
 2310 each year, each person who received a distribution pursuant to
 2311 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding
 2312 calendar year shall report to the Office of Economic and
 2313 Demographic Research the following information:

2314 (1) An itemized accounting of all expenditures of the
 2315 funds distributed in the preceding calendar year, including
 2316 amounts spent on debt service.

2317 (2) A statement indicating what portion of the distributed
 2318 funds have been pledged for debt service.

2319 (3) The original principal amount and current debt service
 2320 schedule of any bonds or other borrowing for which the
 2321 distributed funds have been pledged for debt service.

2322 Section 34. Subsection (2) and paragraph (c) of subsection
 2323 (3) of section 218.64, Florida Statutes, are amended to read:

2324 218.64 Local government half-cent sales tax; uses;
 2325 limitations.—

2326 (2) Municipalities shall expend their portions of the
 2327 local government half-cent sales tax only for municipality-wide
 2328 programs, ~~for reimbursing the state as required pursuant to s.~~
 2329 ~~288.11625,~~ or for municipality-wide property tax or municipal
 2330 utility tax relief. All utility tax rate reductions afforded by
 2331 participation in the local government half-cent sales tax shall
 2332 be applied uniformly across all types of taxed utility services.

2333 (3) Subject to ordinances enacted by the majority of the
 2334 members of the county governing authority and by the majority of
 2335 the members of the governing authorities of municipalities
 2336 representing at least 50 percent of the municipal population of
 2337 such county, counties may use up to \$3 million annually of the
 2338 local government half-cent sales tax allocated to that county
 2339 for any of the following purposes:

2340 ~~(c) Reimbursing the state as required under s. 288.11625.~~
 2341 Section 35. Section 213.0537, Florida Statutes, is created
 2342 to read:

2343 213.0537 Electronic notification with affirmative
 2344 consent.—

2345 (1) Notwithstanding any other provision of law, the
 2346 department may send notices electronically, by postal mail, or
 2347 both. Electronic transmission may be used only with the
 2348 affirmative consent of the taxpayer or its representative.

2349 Documents sent pursuant to this section comply with the same
 2350 timing and form requirements as documents sent by postal mail.
 2351 If a document sent electronically is returned as undeliverable,
 2352 the department must re-send the document by postal mail.
 2353 However, the original electronic transmission used with the
 2354 affirmative consent of the taxpayer or its representative is the
 2355 official mailing for purposes of this chapter.

2356 (2) A notice sent electronically will be considered to
 2357 have been received by the recipient if the transmission is
 2358 addressed to the address provided by the taxpayer or its
 2359 representative. A notice sent electronically will be considered
 2360 received even if no individual is aware of its receipt. In
 2361 addition, a notice sent electronically shall be considered
 2362 received if the department does not receive notification that
 2363 the document was undeliverable.

2364 (3) For the purposes of this section, the term:

2365 (a) "Affirmative consent" means that the taxpayer or its
 2366 representative expressly consented to receive notices
 2367 electronically either in response to a clear and conspicuous
 2368 request for the taxpayer's or its representative's consent, or
 2369 at the taxpayer's or its representative's own initiative.

2370 (b) "Notice" means all communications from the department
 2371 to the taxpayer or its representative, including, but not
 2372 limited to, billings, notices issued during the course of an
 2373 audit, proposed assessments, and final assessments authorized by

2374 this chapter and any other actions constituting final agency
 2375 action within the meaning of chapter 120.

2376 Section 36. Paragraph (b) of subsection (1) of section
 2377 213.21, Florida Statutes, is amended to read:

2378 213.21 Informal conferences; compromises.—

2379 (1)

2380 (b) The statute of limitations upon the issuance of final
 2381 assessments and the period for filing a claim for refund as
 2382 required by s. 215.26(2) for any transactions occurring during
 2383 the audit period shall be tolled during the period in which the
 2384 taxpayer is engaged in a procedure under this section.

2385 Section 37. Effective upon this act becoming a law,
 2386 paragraph (a) of subsection (4) of section 220.1105, Florida
 2387 Statutes, is amended to read:

2388 220.1105 Tax imposed; automatic refunds and downward
 2389 adjustments to tax rates.—

2390 (4) For fiscal years 2018-2019 through 2020-2021, any
 2391 amount by which net collections for a fiscal year exceed
 2392 adjusted forecasted collections for that fiscal year shall only
 2393 be used to provide refunds to corporate income tax payers as
 2394 follows:

2395 (a) For purposes of this subsection, the term:

2396 1. "Eligible taxpayer" means:

2397 a. For fiscal year 2018-2019, a taxpayer whose taxable
 2398 year begins between April 1, 2017, and March 31, 2018, and whose

2399 final tax liability for such taxable year is greater than zero;
2400 b. For fiscal year 2019-2020, a taxpayer whose taxable
2401 year begins between April 1, 2018, and March 31, 2019, and whose
2402 final tax liability for such taxable year is greater than zero;
2403 or
2404 c. For fiscal year 2020-2021 a taxpayer whose taxable year
2405 begins between April 1, 2019, and March 31, 2020, and whose
2406 final tax liability for such taxable year is greater than zero.
2407 2. "Excess collections" for a fiscal year means the amount
2408 by which net collections for a fiscal year exceeds adjusted
2409 forecasted collections for that fiscal year.
2410 3. "Final tax liability" means the taxpayer's amount of
2411 tax due under this chapter for a taxable year, reported on a
2412 return filed with the department, plus the amount of any credit
2413 taken on such return under s. 220.1875.
2414 4. "Total eligible tax liability" for a fiscal year means
2415 the sum of final tax liabilities of all eligible taxpayers for a
2416 fiscal year as such liabilities are shown on the latest return
2417 filed with the department as of February 1 immediately following
2418 that fiscal year.
2419 5. "Taxpayer refund share" for a fiscal year means an
2420 eligible taxpayer's final tax liability as a percentage of the
2421 total eligible tax liability for that fiscal year.
2422 6. "Taxpayer refund" for a fiscal year means the taxpayer
2423 refund share for a fiscal year multiplied by the excess

2424 collections for a fiscal year.

2425 Section 38. (1) The amendment made by this act to s.
 2426 220.1105(4)(a)3., Florida Statutes, is remedial in nature and
 2427 applies retroactively.

2428 (2) This section shall take effect upon this act becoming
 2429 a law.

2430 Section 39. Paragraph (f) of subsection (2) of section
 2431 220.1845, Florida Statutes, is amended to read:

2432 220.1845 Contaminated site rehabilitation tax credit.—

2433 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2434 (f) The total amount of the tax credits which may be
 2435 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018-~~
 2436 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year
 2437 thereafter.

2438 Section 40. Section 220.197, Florida Statutes, is created
 2439 to read:

2440 220.197 1031 exchange tax credit.—

2441 (1) As used in this section, the term "NAICS" means those
 2442 classifications contained in the North American Industry
 2443 Classification System, as published in 2007 by the Office of
 2444 Management and Budget, Executive Office of the President.

2445 (2) A taxpayer is eligible for a \$2 million credit against
 2446 the tax imposed by this chapter for its 2018 taxable year if:

2447 (a)1. The taxpayer is classified in the NAICS industry
 2448 code 53211;

2449 2. The taxpayer deferred gains on the sale of personal
2450 property assets for federal income purposes under s. 1031 of the
2451 Internal Revenue Code during its taxable year beginning on or
2452 after August 1, 2016, and before August 1, 2017; and

2453 3. The taxpayer's final tax liability for its taxable year
2454 beginning on or after August 1, 2017, and before August 1, 2018,
2455 before application of the credit authorized by this section, is
2456 greater than \$15 million and is at least 700 percent greater
2457 than its final tax liability for its taxable year beginning on
2458 or after August 1, 2016, and before August 1, 2017; or

2459 (b)1. The taxpayer is classified under NAICS industry code
2460 522220 or 532112;

2461 2. The taxpayer deferred gains on the sale of personal
2462 property assets for federal income purposes under s. 1031 of the
2463 Internal Revenue Code during its taxable year beginning on or
2464 after August 1, 2016, and before August 1, 2017; and

2465 3. The taxpayer's final tax liability for its taxable year
2466 beginning on or after August 1, 2017, and before August 1, 2018,
2467 before application of the credit authorized by this section, was
2468 greater than \$15 million and was at least \$15 million greater
2469 than its final tax liability for its taxable year beginning on
2470 or after August 1, 2016, and before August 1, 2017.

2471 (3) This section operates retroactively to January 1,
2472 2018.

2473 Section 41. Paragraph (e) of subsection (2) of section

2474 288.0001, Florida Statutes, is amended to read:

2475 288.0001 Economic Development Programs Evaluation.—The
 2476 Office of Economic and Demographic Research and the Office of
 2477 Program Policy Analysis and Government Accountability (OPPAGA)
 2478 shall develop and present to the Governor, the President of the
 2479 Senate, the Speaker of the House of Representatives, and the
 2480 chairs of the legislative appropriations committees the Economic
 2481 Development Programs Evaluation.

2482 (2) The Office of Economic and Demographic Research and
 2483 OPPAGA shall provide a detailed analysis of economic development
 2484 programs as provided in the following schedule:

2485 ~~(c) Beginning January 1, 2018, and every 3 years~~
 2486 ~~thereafter, an analysis of the Sports Development Program~~
 2487 ~~established under s. 288.11625.~~

2488 Section 42. Section 288.11625, Florida Statutes, is
 2489 repealed.

2490 Section 43. Subsection (4) of section 376.30781, Florida
 2491 Statutes, is amended to read:

2492 376.30781 Tax credits for rehabilitation of drycleaning-
 2493 solvent-contaminated sites and brownfield sites in designated
 2494 brownfield areas; application process; rulemaking authority;
 2495 revocation authority.—

2496 (4) The Department of Environmental Protection is
 2497 responsible for allocating the tax credits provided for in s.
 2498 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in

2499 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million
2500 in tax credits each fiscal year thereafter.

2501 Section 44. Subsection (1) of section 413.4021, Florida
2502 Statutes, is amended to read:

2503 413.4021 Program participant selection; tax collection
2504 enforcement diversion program.—The Department of Revenue, in
2505 coordination with the Florida Association of Centers for
2506 Independent Living and the Florida Prosecuting Attorneys
2507 Association, shall select judicial circuits in which to operate
2508 the program. The association and the state attorneys' offices
2509 shall develop and implement a tax collection enforcement
2510 diversion program, which shall collect revenue due from persons
2511 who have not remitted their collected sales tax. The criteria
2512 for referral to the tax collection enforcement diversion program
2513 shall be determined cooperatively between the state attorneys'
2514 offices and the Department of Revenue.

2515 (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the
2516 revenues collected from the tax collection enforcement diversion
2517 program shall be deposited into the special reserve account of
2518 the Florida Association of Centers for Independent Living, to be
2519 used to administer the James Patrick Memorial Work Incentive
2520 Personal Attendant Services and Employment Assistance Program
2521 and to contract with the state attorneys participating in the
2522 tax collection enforcement diversion program in an amount of not
2523 more than \$75,000 for each state attorney.

2524 Section 45. Subsections (1), (2), and (5) of section
2525 443.163, Florida Statutes, are amended to read:

2526 443.163 Electronic reporting and remitting of
2527 contributions and reimbursements.—

2528 (1) An employer may file any report and remit any
2529 contributions or reimbursements required under this chapter by
2530 electronic means. The Department of Economic Opportunity or the
2531 state agency providing reemployment assistance tax collection
2532 services shall adopt rules prescribing the format and
2533 instructions necessary for electronically filing reports and
2534 remitting contributions and reimbursements to ensure a full
2535 collection of contributions and reimbursements due. The
2536 acceptable method of transfer, the method, form, and content of
2537 the electronic means, and the method, if any, by which the
2538 employer will be provided with an acknowledgment shall be
2539 prescribed by the department or its tax collection service
2540 provider. However, any employer who employed 10 or more
2541 employees in any quarter during the preceding state fiscal year
2542 must file the Employers Quarterly Reports, including any
2543 corrections, for the current calendar year and remit the
2544 contributions and reimbursements due by electronic means
2545 approved by the tax collection service provider. ~~A person who~~
2546 ~~prepared and reported for 100 or more employers in any quarter~~
2547 ~~during the preceding state fiscal year must file the Employers~~
2548 ~~Quarterly Reports for each calendar quarter in the current~~

2549 ~~calendar year, beginning with reports due for the second~~
2550 ~~calendar quarter of 2003, by electronic means approved by the~~
2551 ~~tax collection service provider.~~

2552 (2) ~~(a)~~ An employer who is required by law to file an
2553 Employers Quarterly Report, including any corrections, by
2554 approved electronic means, but who files the report either
2555 directly or through an agent by a means other than approved
2556 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that
2557 report and \$1 for each employee, not to exceed \$300. This
2558 penalty is in addition to any other penalty provided by this
2559 chapter. However, the penalty does not apply if the tax
2560 collection service provider waives the electronic filing
2561 requirement in advance. An employer who fails to remit
2562 contributions or reimbursements either directly or through an
2563 agent by approved electronic means as required by law is liable
2564 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a
2565 means other than approved electronic means. This penalty is in
2566 addition to any other penalty provided by this chapter.

2567 ~~(b)~~ ~~A person who prepared and reported for 100 or more~~
2568 ~~employers in any quarter during the preceding state fiscal year,~~
2569 ~~but who fails to file an Employers Quarterly Report for each~~
2570 ~~calendar quarter in the current calendar year by approved~~
2571 ~~electronic means, is liable for a penalty of \$50 for that report~~
2572 ~~and \$1 for each employee. This penalty is in addition to any~~
2573 ~~other penalty provided by this chapter. However, the penalty~~

2574 ~~does not apply if the tax collection service provider waives the~~
 2575 ~~electronic filing requirement in advance.~~

2576 (5) The tax collection service provider may waive the
 2577 penalty imposed by this section if a ~~written~~ request for a
 2578 waiver ~~is filed which~~ establishes that imposition would be
 2579 inequitable. Examples of inequity include, but are not limited
 2580 to, situations where the failure to electronically file was
 2581 caused by one of the following factors:

2582 (a) Death or serious illness of the person responsible for
 2583 the preparation and filing of the report.

2584 (b) Destruction of the business records by fire or other
 2585 casualty.

2586 (c) Unscheduled and unavoidable computer downtime.

2587 Section 46. Subsections (1) and (3) of section 626.932,
 2588 Florida Statutes, are amended to read:

2589 626.932 Surplus lines tax.—

2590 (1) The premiums charged for surplus lines coverages are
 2591 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross
 2592 premiums charged for such insurance. The surplus lines agent
 2593 shall collect from the insured the amount of the tax at the time
 2594 of the delivery of the cover note, certificate of insurance,
 2595 policy, or other initial confirmation of insurance, in addition
 2596 to the full amount of the gross premium charged by the insurer
 2597 for the insurance. The surplus lines agent is prohibited from
 2598 absorbing such tax or, as an inducement for insurance or for any

2599 other reason, rebating all or any part of such tax or of his or
2600 her commission.

2601 (3) If a surplus lines policy covers risks or exposures
2602 only partially in this state and the state is the home state as
2603 defined in the federal Nonadmitted and Reinsurance Reform Act of
2604 2010 (NRRA), the tax payable shall be computed on the gross
2605 premium. The surplus lines policy shall be taxed in accordance
2606 with subsection (1) and shall report the percentage of risk that
2607 is located in the state to the Florida Surplus Lines Service
2608 Office in the manner and form directed by the office ~~The tax~~
2609 ~~must not exceed the tax rate where the risk or exposure is~~
2610 ~~located.~~

2611 Section 47. Subsection (3) of section 718.111, Florida
2612 Statutes, is amended to read:

2613 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,
2614 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2615 (a) The association may contract, sue, or be sued with
2616 respect to the exercise or nonexercise of its powers. For these
2617 purposes, the powers of the association include, but are not
2618 limited to, the maintenance, management, and operation of the
2619 condominium property.

2620 (b) After control of the association is obtained by unit
2621 owners other than the developer, the association may:

2622 1. Institute, maintain, settle, or appeal actions or
2623 hearings in its name on behalf of all unit owners concerning

2624 matters of common interest to most or all unit owners,
2625 including, but not limited to, the common elements; the roof and
2626 structural components of a building or other improvements;
2627 mechanical, electrical, and plumbing elements serving an
2628 improvement or a building; representations of the developer
2629 pertaining to any existing or proposed commonly used facilities;

2630 2. Protest ~~and protesting~~ ad valorem taxes on commonly
2631 used facilities and on units; ~~and may~~

2632 3. Defend actions pertaining to ad valorem taxation of
2633 commonly used facilities or units or related to ~~in~~ eminent
2634 domain; or

2635 4. Bring inverse condemnation actions.

2636 (c) If the association has the authority to maintain a
2637 class action, the association may be joined in an action as
2638 representative of that class with reference to litigation and
2639 disputes involving the matters for which the association could
2640 bring a class action.

2641 (d) The association, in its own name or on behalf of some
2642 or all unit owners, may institute, file, protest, maintain, or
2643 defend any administrative challenge, lawsuit, appeal, or other
2644 challenge to ad valorem taxes assessed on units for commonly
2645 used facilities or common elements. The affected association
2646 members are not necessary or indispensable parties to such
2647 actions. This paragraph is intended to clarify existing law and
2648 applies to cases pending on July 1, 2020.

2649 (e) Nothing herein limits any statutory or common-law
2650 right of any individual unit owner or class of unit owners to
2651 bring any action without participation by the association which
2652 may otherwise be available.

2653 (f) An association may not hire an attorney who represents
2654 the management company of the association.

2655 Section 48. Clothing, school supplies, personal computers,
2656 and personal computer-related accessories; sales tax holiday.-

2657 (1) The tax levied under chapter 212, Florida Statutes,
2658 may not be collected during the period from August 7, 2020,
2659 through August 9, 2020, on the retail sale of:

2660 (a) Clothing, wallets, or bags, including handbags,
2661 backpacks, fanny packs, and diaper bags, but excluding
2662 briefcases, suitcases, and other garment bags, having a sales
2663 price of \$60 or less per item. As used in this paragraph, the
2664 term "clothing" means:

2665 1. Any article of wearing apparel intended to be worn on
2666 or about the human body, excluding watches, watchbands, jewelry,
2667 umbrellas, and handkerchiefs; and

2668 2. All footwear, excluding skis, swim fins, roller blades,
2669 and skates.

2670 (b) School supplies having a sales price of \$15 or less
2671 per item. As used in this paragraph, the term "school supplies"
2672 means pens, pencils, erasers, crayons, notebooks, notebook
2673 filler paper, legal pads, binders, lunch boxes, construction

2674 paper, markers, folders, poster board, composition books, poster
2675 paper, scissors, cellophane tape, glue or paste, rulers,
2676 computer disks, staplers and staples used to secure paper
2677 products, protractors, compasses, and calculators.

2678 (2) The tax levied under chapter 212, Florida Statutes,
2679 may not be collected during the period from August 7, 2020,
2680 through August 9, 2020, on the first \$1,000 of the sales price
2681 of personal computers or personal computer-related accessories
2682 purchased for noncommercial home or personal use. As used in
2683 this subsection, the term:

2684 (a) "Personal computers" includes electronic book readers,
2685 laptops, desktops, handheld devices, tablets, or tower
2686 computers. The term does not include cellular telephones, video
2687 game consoles, digital media receivers, or devices that are not
2688 primarily designed to process data.

2689 (b) "Personal computer-related accessories" includes
2690 keyboards, mice, personal digital assistants, monitors, other
2691 peripheral devices, modems, routers, and nonrecreational
2692 software, regardless of whether the accessories are used in
2693 association with a personal computer base unit. The term does
2694 not include furniture or systems, devices, software, or
2695 peripherals that are designed or intended primarily for
2696 recreational use. The term "monitor" does not include any device
2697 that includes a television tuner.

2698 (3) The tax exemptions provided in this section do not

2699 apply to sales within a theme park or entertainment complex as
2700 defined in s. 509.013(9), Florida Statutes, within a public
2701 lodging establishment as defined in s. 509.013(4), Florida
2702 Statutes, or within an airport as defined in s. 330.27(2),
2703 Florida Statutes.

2704 (4) The tax exemptions provided in this section may apply
2705 at the option of a dealer if less than 5 percent of the dealer's
2706 gross sales of tangible personal property in the prior calendar
2707 year are comprised of items that would be exempt under this
2708 section. If a qualifying dealer chooses not to participate in
2709 the tax holiday, by August 1, 2020, the dealer must notify the
2710 Department of Revenue in writing of its election to collect
2711 sales tax during the holiday and must post a copy of that notice
2712 in a conspicuous location at its place of business.

2713 (5) The Department of Revenue is authorized, and all
2714 conditions are deemed met, to adopt emergency rules pursuant to
2715 s. 120.54(4), Florida Statutes, for the purpose of implementing
2716 this section. Notwithstanding any other provision of law,
2717 emergency rules adopted pursuant to this subsection are
2718 effective for 6 months after adoption and may be renewed during
2719 the pendency of procedures to adopt permanent rules addressing
2720 the subject of the emergency rules.

2721 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
2722 nonrecurring funds is appropriated from the General Revenue Fund
2723 to the Department of Revenue for the purpose of implementing

2724 this section. Funds remaining unexpended or unencumbered from
 2725 this appropriation as of June 30, 2020, shall revert and be
 2726 reappropriated for the same purpose in the 2020-2021 fiscal
 2727 year.

2728 (7) This section shall take effect upon this act becoming
 2729 a law.

2730 Section 49. Disaster preparedness supplies; sales tax
 2731 holiday.-

2732 (1) The tax levied under chapter 212, Florida Statutes,
 2733 may not be collected during the period from May 29, 2020,
 2734 through June 4, 2020, on the sale of:

2735 (a) A portable self-powered light source selling for \$20
 2736 or less.

2737 (b) A portable self-powered radio, two-way radio, or
 2738 weather-band radio selling for \$50 or less.

2739 (c) A tarpaulin or other flexible waterproof sheeting
 2740 selling for \$50 or less.

2741 (d) An item normally sold as, or generally advertised as,
 2742 a ground anchor system or tie-down kit selling for \$50 or less.

2743 (e) A gas or diesel fuel tank selling for \$25 or less.

2744 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
 2745 volt, or 9-volt batteries, excluding automobile and boat
 2746 batteries, selling for \$30 or less.

2747 (g) A nonelectric food storage cooler selling for \$30 or
 2748 less.

2749 (h) A portable generator used to provide light or
 2750 communications or preserve food in the event of a power outage
 2751 selling for \$750 or less.

2752 (i) Reusable ice selling for \$10 or less.

2753 (2) The tax exemptions provided in this section do not
 2754 apply to sales within a theme park or entertainment complex as
 2755 defined in s. 509.013(9), Florida Statutes, within a public
 2756 lodging establishment as defined in s. 509.013(4), Florida
 2757 Statutes, or within an airport as defined in s. 330.27(2),
 2758 Florida Statutes.

2759 (3) The Department of Revenue is authorized, and all
 2760 conditions are deemed met, to adopt emergency rules pursuant to
 2761 s. 120.54(4), Florida Statutes, to administer this section.

2762 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in
 2763 nonrecurring funds is appropriated from the General Revenue Fund
 2764 to the Department of Revenue for the purpose of implementing
 2765 this section.

2766 (5) This section shall take effect upon this act becoming
 2767 a law.

2768 Section 50. Section 211.0252, Florida Statutes, is created
 2769 to read:

2770 211.0252 Credit for contributions to eligible charitable
 2771 organizations.—Beginning July 1, 2021, there is allowed a credit
 2772 of 100 percent of an eligible contribution made to an eligible
 2773 charitable organization under s. 402.62 against any tax due

2774 under s. 211.02 or s. 211.025. However, the combined credit
2775 allowed under this section and s. 211.0251 may not exceed 50
2776 percent of the tax due on the return on which the credit is
2777 taken. If the combined credit allowed under this section and s.
2778 211.0251 exceeds 50 percent of the tax due on the return, the
2779 credit must first be taken under s. 211.0251. Any remaining
2780 liability, up to 50 percent of the tax due, shall be taken under
2781 this section. For purposes of the distributions of tax revenue
2782 under s. 211.06, the department shall disregard any tax credits
2783 allowed under this section to ensure that any reduction in tax
2784 revenue received which is attributable to the tax credits
2785 results only in a reduction in distributions to the General
2786 Revenue Fund. The provisions of s. 402.62 apply to the credit
2787 authorized by this section.

2788 Section 51. Section 212.1833, Florida Statutes, is created
2789 to read:

2790 212.1833 Credit for contributions to eligible charitable
2791 organizations.—Beginning July 1, 2021, there is allowed a credit
2792 of 100 percent of an eligible contribution made to an eligible
2793 charitable organization under s. 402.62 against any tax imposed
2794 by the state and due under this chapter from a direct pay permit
2795 holder as a result of the direct pay permit held pursuant to s.
2796 212.183. For purposes of the dealer's credit granted for keeping
2797 prescribed records, filing timely tax returns, and properly
2798 accounting and remitting taxes under s. 212.12, the amount of

2799 tax due used to calculate the credit shall include any eligible
 2800 contribution made to an eligible charitable organization from a
 2801 direct pay permit holder. For purposes of the distributions of
 2802 tax revenue under s. 212.20, the department shall disregard any
 2803 tax credits allowed under this section to ensure that any
 2804 reduction in tax revenue received that is attributable to the
 2805 tax credits results only in a reduction in distributions to the
 2806 General Revenue Fund. The provisions of s. 402.62 apply to the
 2807 credit authorized by this section. A dealer who claims a tax
 2808 credit under this section must file his or her tax returns and
 2809 pay his or her taxes by electronic means under s. 213.755.

2810 Section 52. Subsection (8) of section 220.02, Florida
 2811 Statutes, is amended to read:

2812 220.02 Legislative intent.—

2813 (8) It is the intent of the Legislature that credits
 2814 against either the corporate income tax or the franchise tax be
 2815 applied in the following order: those enumerated in s. 631.828,
 2816 those enumerated in s. 220.191, those enumerated in s. 220.181,
 2817 those enumerated in s. 220.183, those enumerated in s. 220.182,
 2818 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 2819 those enumerated in s. 220.184, those enumerated in s. 220.186,
 2820 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 2821 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 2822 those enumerated in s. 220.1876, those enumerated in s. 220.192,
 2823 those enumerated in s. 220.193, those enumerated in s. 288.9916,

2824 those enumerated in s. 220.1899, those enumerated in s. 220.194,
 2825 and those enumerated in s. 220.196.

2826 Section 53. Paragraph (a) of subsection (1) of section
 2827 220.13, Florida Statutes, is amended to read:

2828 220.13 "Adjusted federal income" defined.—

2829 (1) The term "adjusted federal income" means an amount
 2830 equal to the taxpayer's taxable income as defined in subsection
 2831 (2), or such taxable income of more than one taxpayer as
 2832 provided in s. 220.131, for the taxable year, adjusted as
 2833 follows:

2834 (a) Additions.—There shall be added to such taxable
 2835 income:

2836 1.a. The amount of any tax upon or measured by income,
 2837 excluding taxes based on gross receipts or revenues, paid or
 2838 accrued as a liability to the District of Columbia or any state
 2839 of the United States which is deductible from gross income in
 2840 the computation of taxable income for the taxable year.

2841 b. Notwithstanding sub-subparagraph a., if a credit taken
 2842 under s. 220.1875 or s. 220.1876 is added to taxable income in a
 2843 previous taxable year under subparagraph 11. and is taken as a
 2844 deduction for federal tax purposes in the current taxable year,
 2845 the amount of the deduction allowed shall not be added to
 2846 taxable income in the current year. The exception in this sub-
 2847 subparagraph is intended to ensure that the credit under s.
 2848 220.1875 or s. 220.1876 is added in the applicable taxable year

2849 and does not result in a duplicate addition in a subsequent
2850 year.

2851 2. The amount of interest which is excluded from taxable
2852 income under s. 103(a) of the Internal Revenue Code or any other
2853 federal law, less the associated expenses disallowed in the
2854 computation of taxable income under s. 265 of the Internal
2855 Revenue Code or any other law, excluding 60 percent of any
2856 amounts included in alternative minimum taxable income, as
2857 defined in s. 55(b)(2) of the Internal Revenue Code, if the
2858 taxpayer pays tax under s. 220.11(3).

2859 3. In the case of a regulated investment company or real
2860 estate investment trust, an amount equal to the excess of the
2861 net long-term capital gain for the taxable year over the amount
2862 of the capital gain dividends attributable to the taxable year.

2863 4. That portion of the wages or salaries paid or incurred
2864 for the taxable year which is equal to the amount of the credit
2865 allowable for the taxable year under s. 220.181. This
2866 subparagraph shall expire on the date specified in s. 290.016
2867 for the expiration of the Florida Enterprise Zone Act.

2868 5. That portion of the ad valorem school taxes paid or
2869 incurred for the taxable year which is equal to the amount of
2870 the credit allowable for the taxable year under s. 220.182. This
2871 subparagraph shall expire on the date specified in s. 290.016
2872 for the expiration of the Florida Enterprise Zone Act.

2873 6. The amount taken as a credit under s. 220.195 which is

2874 deductible from gross income in the computation of taxable
 2875 income for the taxable year.

2876 7. That portion of assessments to fund a guaranty
 2877 association incurred for the taxable year which is equal to the
 2878 amount of the credit allowable for the taxable year.

2879 8. In the case of a nonprofit corporation which holds a
 2880 pari-mutuel permit and which is exempt from federal income tax
 2881 as a farmers' cooperative, an amount equal to the excess of the
 2882 gross income attributable to the pari-mutuel operations over the
 2883 attributable expenses for the taxable year.

2884 9. The amount taken as a credit for the taxable year under
 2885 s. 220.1895.

2886 10. Up to nine percent of the eligible basis of any
 2887 designated project which is equal to the credit allowable for
 2888 the taxable year under s. 220.185.

2889 11. Any ~~The~~ amount taken as a credit for the taxable year
 2890 under s. 220.1875 or s. 220.1876. The addition in this
 2891 subparagraph is intended to ensure that the same amount is not
 2892 allowed for the tax purposes of this state as both a deduction
 2893 from income and a credit against the tax. This addition is not
 2894 intended to result in adding the same expense back to income
 2895 more than once.

2896 12. The amount taken as a credit for the taxable year
 2897 under s. 220.192.

2898 13. The amount taken as a credit for the taxable year

2899 | under s. 220.193.

2900 | 14. Any portion of a qualified investment, as defined in
2901 | s. 288.9913, which is claimed as a deduction by the taxpayer and
2902 | taken as a credit against income tax pursuant to s. 288.9916.

2903 | 15. The costs to acquire a tax credit pursuant to s.
2904 | 288.1254(5) that are deducted from or otherwise reduce federal
2905 | taxable income for the taxable year.

2906 | 16. The amount taken as a credit for the taxable year
2907 | pursuant to s. 220.194.

2908 | 17. The amount taken as a credit for the taxable year
2909 | under s. 220.196. The addition in this subparagraph is intended
2910 | to ensure that the same amount is not allowed for the tax
2911 | purposes of this state as both a deduction from income and a
2912 | credit against the tax. The addition is not intended to result
2913 | in adding the same expense back to income more than once.

2914 | Section 54. Subsection (2) of section 220.186, Florida
2915 | Statutes, is amended to read:

2916 | 220.186 Credit for Florida alternative minimum tax.—

2917 | (2) The credit pursuant to this section shall be the
2918 | amount of the excess, if any, of the tax paid based upon taxable
2919 | income determined pursuant to s. 220.13(2)(k) over the amount of
2920 | tax which would have been due based upon taxable income without
2921 | application of s. 220.13(2)(k), before application of this
2922 | credit without application of any credit under s. 220.1875 or s.
2923 | 220.1876.

2924 Section 55. Section 220.1876, Florida Statutes, is created
2925 to read:

2926 220.1876 Credit for contributions to eligible charitable
2927 organizations.—

2928 (1) Beginning January 1, 2021, there is allowed a credit
2929 of 100 percent of an eligible contribution made to an eligible
2930 charitable organization under s. 402.62 against any tax due for
2931 a taxable year under this chapter after the application of any
2932 other allowable credits by the taxpayer. An eligible
2933 contribution must be made to an eligible charitable organization
2934 on or before the date the taxpayer is required to file a return
2935 pursuant to s. 220.222. The credit granted by this section shall
2936 be reduced by the difference between the amount of federal
2937 corporate income tax taking into account the credit granted by
2938 this section and the amount of federal corporate income tax
2939 without application of the credit granted by this section.

2940 (2) A taxpayer who files a Florida consolidated return as
2941 a member of an affiliated group pursuant to s. 220.131(1) may be
2942 allowed the credit on a consolidated return basis; however, the
2943 total credit taken by the affiliated group is subject to the
2944 limitation established under subsection (1).

2945 (3) The provisions of s. 402.62 apply to the credit
2946 authorized by this section.

2947 (4) If a taxpayer applies and is approved for a credit
2948 under s. 402.62 after timely requesting an extension to file

2949 under s. 220.222(2):

2950 (a) The credit does not reduce the amount of tax due for
2951 purposes of the department's determination as to whether the
2952 taxpayer was in compliance with the requirement to pay tentative
2953 taxes under ss. 220.222 and 220.32.

2954 (b) The taxpayer's noncompliance with the requirement to
2955 pay tentative taxes shall result in the revocation and
2956 rescindment of any such credit.

2957 (c) The taxpayer shall be assessed for any taxes,
2958 penalties, or interest due from the taxpayer's noncompliance
2959 with the requirement to pay tentative taxes.

2960 Section 56. Section 402.62, Florida Statutes, is created
2961 to read:

2962 402.62 Children's Promise Tax Credit.—

2963 (1) DEFINITIONS.—As used in this section, the term:

2964 (a) "Annual tax credit amount" means, for any state fiscal
2965 year, the sum of the amount of tax credits approved under
2966 paragraph (5)(b), including tax credits to be taken under s.
2967 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
2968 624.51056, which are approved for taxpayers whose taxable years
2969 begin on or after January 1 of the calendar year preceding the
2970 start of the applicable state fiscal year.

2971 (b) "Division" means the Division of Alcoholic Beverages
2972 and Tobacco of the Department of Business and Professional
2973 Regulation.

2974 (c) "Eligible charitable organization" means an
 2975 organization designated by the department to be eligible to
 2976 receive funding under this section.

2977 (d) "Eligible contribution" means a monetary contribution
 2978 from a taxpayer, subject to the restrictions provided in this
 2979 section, to an eligible charitable organization. The taxpayer
 2980 making the contribution may not designate a specific child
 2981 assisted by the eligible charitable organization as the
 2982 beneficiary of the contribution.

2983 (e) "Tax credit cap amount" means the maximum annual tax
 2984 credit amount that the Department of Revenue may approve for a
 2985 state fiscal year.

2986 (2) CHILDREN'S PROMISE TAX CREDITS; ELIGIBILITY.—

2987 (a) The department shall designate as an eligible
 2988 charitable organization an organization that:

2989 1. Is exempt from federal income taxation under s.
 2990 501(c)(3) of the Internal Revenue Code.

2991 2. Is a Florida entity formed under chapter 605, chapter
 2992 607, or chapter 617 and whose principal office is located in the
 2993 state.

2994 3. Provides services to:

2995 a. Prevent child abuse, neglect, abandonment, or
 2996 exploitation;

2997 b. Enhance the safety, permanency, or well-being of
 2998 children with child welfare involvement;

2999 c. Assist families with children who have a chronic
3000 illness or physical, intellectual, developmental, or emotional
3001 disability; or

3002 d. Provide workforce development services to families of
3003 children eligible for a federal free or reduced-price meals
3004 program.

3005 4. Has a contract or written referral agreement with, or
3006 reference from, the department, a community-based care lead
3007 agency as defined in s. 409.986, a managing entity as defined in
3008 s. 394.9082, or the Agency for Persons with Disabilities, for
3009 services specified in subparagraph 3.

3010 5. Provides to the department accurate information
3011 including, at a minimum, a description of the services provided
3012 by the organization that are eligible for funding under this
3013 section; the number of individuals served through those services
3014 during the last calendar year in total and the number served
3015 during the last calendar year using funding under this section;
3016 basic financial information regarding the organization and
3017 services eligible for funding under this section; outcomes for
3018 such services; and contact information for the organization.

3019 6. Annually submits a statement signed by a current
3020 officer of the organization, under penalty of perjury, that the
3021 organization meets all criteria to qualify as an eligible
3022 charitable organization, has fulfilled responsibilities under
3023 this section for the previous fiscal year if the organization

3024 received any funding through this credit during the previous
 3025 year, and intends to fulfill its responsibilities during the
 3026 upcoming year.

3027 7. Provides any documentation requested by the department
 3028 to verify eligibility as an eligible charitable organization or
 3029 compliance with this section.

3030 (b) The department may not designate as an eligible
 3031 charitable organization an organization that:

3032 1. Provides abortions, pays for or provides coverage for
 3033 abortions, or financially supports any other entity that
 3034 provides, pays for, or provides coverage for abortions; or

3035 2. Has received more than 50 percent of its total annual
 3036 revenue from the department or the Agency for Persons with
 3037 Disabilities, either directly or via a contractor of the
 3038 department or agency, in the prior fiscal year.

3039 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
 3040 ORGANIZATIONS.—An eligible charitable organization that receives
 3041 a contribution under this section must:

3042 (a) Conduct background screenings on all volunteers and
 3043 staff working directly with children in any program funded under
 3044 this section. The background screening shall use level 2
 3045 screening standards pursuant to s. 435.04. The department shall
 3046 specify requirements for background screening in rule.

3047 (b) Expend 100 percent of any contributions received under
 3048 this section for direct services to state residents for the

3049 purposes specified in subparagraph (2) (a)3.

3050 (c) Annually submit to the department:

3051 1. An audit of the eligible charitable organization

3052 conducted by an independent certified public accountant in

3053 accordance with auditing standards generally accepted in the

3054 United States, government auditing standards, and rules adopted

3055 by the Auditor General. The audit report must include a report

3056 on financial statements presented in accordance with generally

3057 accepted accounting principles. The audit report must be

3058 provided to the department within 180 days after completion of

3059 the eligible charitable organization's fiscal year.

3060 2. A copy of the eligible charitable organization's most

3061 recent federal Internal Revenue Service Return of Organization

3062 Exempt from Income Tax form (Form 990).

3063 (d) Notify the department within 5 business days after the

3064 eligible charitable organization ceases to meet eligibility

3065 requirements or fails to fulfill its responsibilities under this

3066 section.

3067 (e) Upon receipt of a contribution, the eligible

3068 charitable organization shall provide the taxpayer that made the

3069 contribution with a certificate of contribution. A certificate

3070 of contribution must include the taxpayer's name and, if

3071 available, federal employer identification number, the amount

3072 contributed, the date of contribution, and the name of the

3073 eligible charitable organization.

3074 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The department
 3075 shall:

3076 (a) Annually redesignate eligible charitable organizations
 3077 that have complied with all requirements of this section.

3078 (b) Remove the designation of organizations that fail to
 3079 meet all requirements of this section. An organization that has
 3080 had its designation removed by the department may reapply for
 3081 designation as an eligible charitable organization, and the
 3082 department shall redesignate such organization if it meets the
 3083 requirements of this section and demonstrates through its
 3084 application that all factors leading to its previous failure to
 3085 meet requirements have been sufficiently addressed.

3086 (c) Publish information about the tax credit program and
 3087 eligible charitable organizations on a department website. The
 3088 website shall, at a minimum, provide:

3089 1. The requirements and process for becoming designated or
 3090 redesignated as an eligible charitable organization.

3091 2. A list of the eligible charitable organizations that
 3092 are currently designated by the department and the information
 3093 provided under subparagraph (2) (a) 5. regarding each eligible
 3094 charitable organization.

3095 3. The process for a taxpayer to select an eligible
 3096 charitable organization as the recipient of funding through a
 3097 tax credit.

3098 (d) Compel the return of funds that are provided to an

3099 eligible charitable organization that fails to comply with the
 3100 requirements of this section. Eligible charitable organizations
 3101 that are subject to return of funds are ineligible to receive
 3102 funding under this section for a period 10 years after final
 3103 agency action to compel the return of funding.

3104 (5) CHILDREN'S PROMISE TAX CREDITS; APPLICATIONS,
 3105 TRANSFERS, AND LIMITATIONS.—

3106 (a) The tax credit cap amount is \$5 million in each state
 3107 fiscal year.

3108 (b) Beginning October 1, 2020, a taxpayer may submit an
 3109 application to the Department of Revenue for a tax credit or
 3110 credits to be taken under one or more of s. 211.0252, s.
 3111 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

3112 1. The taxpayer shall specify in the application each tax
 3113 for which the taxpayer requests a credit and the applicable
 3114 taxable year for a credit under s. 220.1876 or s. 624.51056 or
 3115 the applicable state fiscal year for a credit under s. 211.0252,
 3116 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
 3117 taxpayer may apply for a credit to be used for a prior taxable
 3118 year before the date the taxpayer is required to file a return
 3119 for that year pursuant to s. 220.222. For purposes of s.
 3120 624.51056, a taxpayer may apply for a credit to be used for a
 3121 prior taxable year before the date the taxpayer is required to
 3122 file a return for that prior taxable year pursuant to ss.
 3123 624.509 and 624.5092. The application must specify the eligible

3124 charitable organization to which the proposed contribution will
3125 be made. The Department of Revenue shall approve tax credits on
3126 a first-come, first-served basis and must obtain the division's
3127 approval before approving a tax credit under s. 561.1212.

3128 2. Within 10 days after approving or denying an
3129 application, the Department of Revenue shall provide a copy of
3130 its approval or denial letter to the eligible charitable
3131 organization specified by the taxpayer in the application.

3132 (c) If a tax credit approved under paragraph (b) is not
3133 fully used within the specified state fiscal year for credits
3134 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
3135 due for the specified taxable year for credits under s. 220.1876
3136 or s. 624.51056 because of insufficient tax liability on the
3137 part of the taxpayer, the unused amount shall be carried forward
3138 for a period not to exceed 10 years. For purposes of s.
3139 220.1876, a credit carried forward may be used in a subsequent
3140 year after applying the other credits and unused carryovers in
3141 the order provided in s. 220.02(8).

3142 (d) A taxpayer may not convey, transfer, or assign an
3143 approved tax credit or a carryforward tax credit to another
3144 entity unless all of the assets of the taxpayer are conveyed,
3145 assigned, or transferred in the same transaction. However, a tax
3146 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
3147 or s. 624.51056 may be conveyed, transferred, or assigned
3148 between members of an affiliated group of corporations if the

3149 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,
3150 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
3151 notify the Department of Revenue of its intent to convey,
3152 transfer, or assign a tax credit to another member within an
3153 affiliated group of corporations. The amount conveyed,
3154 transferred, or assigned is available to another member of the
3155 affiliated group of corporations upon approval by the Department
3156 of Revenue. The Department of Revenue shall obtain the
3157 division's approval before approving a conveyance, transfer, or
3158 assignment of a tax credit under s. 561.1212.

3159 (e) Within any state fiscal year, a taxpayer may rescind
3160 all or part of a tax credit approved under paragraph (b). The
3161 amount rescinded shall become available for that state fiscal
3162 year to another eligible taxpayer as approved by the Department
3163 of Revenue if the taxpayer receives notice from the Department
3164 of Revenue that the rescindment has been accepted by the
3165 Department of Revenue. The Department of Revenue must obtain the
3166 division's approval before accepting the rescindment of a tax
3167 credit under s. 561.1212. Any amount rescinded under this
3168 paragraph shall become available to an eligible taxpayer on a
3169 first-come, first-served basis based on tax credit applications
3170 received after the date the rescindment is accepted by the
3171 Department of Revenue.

3172 (f) Within 10 days after approving or denying the
3173 conveyance, transfer, or assignment of a tax credit under

3174 paragraph (d), or the rescindment of a tax credit under
3175 paragraph (e), the Department of Revenue shall provide a copy of
3176 its approval or denial letter to the eligible charitable
3177 organization specified by the taxpayer. The Department of
3178 Revenue shall also include the eligible charitable organization
3179 specified by the taxpayer on all letters or correspondence of
3180 acknowledgment for tax credits under s. 212.1833.

3181 (g) For purposes of calculating the underpayment of
3182 estimated corporate income taxes under s. 220.34 and tax
3183 installment payments for taxes on insurance premiums or
3184 assessments under s. 624.5092, the final amount due is the
3185 amount after credits earned under s. 220.1876 or s. 624.51056
3186 for contributions to eligible charitable organizations are
3187 deducted.

3188 1. For purposes of determining if a penalty or interest
3189 under s. 220.34(2)(d)1. shall be imposed for underpayment of
3190 estimated corporate income tax, a taxpayer may, after earning a
3191 credit under s. 220.1876, reduce any estimated payment in that
3192 taxable year by the amount of the credit.

3193 2. For purposes of determining if a penalty under s.
3194 624.5092 shall be imposed, an insurer, after earning a credit
3195 under s. 624.51056 for a taxable year, may reduce any
3196 installment payment for such taxable year of 27 percent of the
3197 amount of the net tax due as reported on the return for the
3198 preceding year under s. 624.5092(2)(b) by the amount of the

3199 credit.

3200 (6) PRESERVATION OF CREDIT.—If any provision or portion of

3201 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.

3202 561.1212, or s. 624.51056 or the application thereof to any

3203 person or circumstance is held unconstitutional by any court or

3204 is otherwise declared invalid, the unconstitutionality or

3205 invalidity shall not affect any credit earned under s. 211.0252,

3206 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any

3207 taxpayer with respect to any contribution paid to an eligible

3208 charitable organization before the date of a determination of

3209 unconstitutionality or invalidity. The credit shall be allowed

3210 at such time and in such a manner as if a determination of

3211 unconstitutionality or invalidity had not been made, provided

3212 that nothing in this subsection by itself or in combination with

3213 any other provision of law shall result in the allowance of any

3214 credit to any taxpayer in excess of one dollar of credit for

3215 each dollar paid to an eligible charitable organization.

3216 (7) ADMINISTRATION; RULES.—

3217 (a) The Department of Revenue, the division, and the

3218 department may develop a cooperative agreement to assist in the

3219 administration of this section, as needed.

3220 (b) The Department of Revenue may adopt rules necessary to

3221 administer this section and ss. 211.0252, 212.1833, 220.1876,

3222 561.1212, and 624.51056, including rules establishing

3223 application forms, procedures governing the approval of tax

3224 credits and carryforward tax credits under subsection (5), and
3225 procedures to be followed by taxpayers when claiming approved
3226 tax credits on their returns.

3227 (c) The division may adopt rules necessary to administer
3228 its responsibilities under this section and s. 561.1212.

3229 (d) The department may adopt rules necessary to administer
3230 this section, including, but not limited to, rules establishing
3231 application forms for organizations seeking designation as
3232 eligible charitable organizations under this act.

3233 (e) Notwithstanding any provision of s. 213.053 to the
3234 contrary, sharing information with the division related to this
3235 tax credit is considered the conduct of the Department of
3236 Revenue's official duties as contemplated in s. 213.053(8)(c),
3237 and the Department of Revenue and the division are specifically
3238 authorized to share information as needed to administer this
3239 program.

3240 Section 57. Section 561.1212, Florida Statutes, is created
3241 to read:

3242 561.1212 Credit for contributions to eligible charitable
3243 organizations.—Beginning January 1, 2021, there is allowed a
3244 credit of 100 percent of an eligible contribution made to an
3245 eligible charitable organization under s. 402.62 against any tax
3246 due under s. 563.05, s. 564.06, or s. 565.12, except excise
3247 taxes imposed on wine produced by manufacturers in this state
3248 from products grown in this state. However, a credit allowed

3249 under this section may not exceed 90 percent of the tax due on
3250 the return on which the credit is taken. For purposes of the
3251 distributions of tax revenue under ss. 561.121 and 564.06(10),
3252 the division shall disregard any tax credits allowed under this
3253 section to ensure that any reduction in tax revenue received
3254 that is attributable to the tax credits results only in a
3255 reduction in distributions to the General Revenue Fund. The
3256 provisions of s. 402.62 apply to the credit authorized by this
3257 section.

3258 Section 58. Section 624.51056, Florida Statutes, is
3259 created to read:

3260 624.51056 Credit for contributions to eligible charitable
3261 organizations.—

3262 (1) Beginning January 1, 2021, there is allowed a credit
3263 of 100 percent of an eligible contribution made to an eligible
3264 charitable organization under s. 402.62 against any tax due for
3265 a taxable year under s. 624.509(1) after deducting from such tax
3266 deductions for assessments made pursuant to s. 440.51; credits
3267 for taxes paid under ss. 175.101 and 185.08; credits for income
3268 taxes paid under chapter 220; and the credit allowed under s.
3269 624.509(5), as such credit is limited by s. 624.509(6). An
3270 eligible contribution must be made to an eligible charitable
3271 organization on or before the date the taxpayer is required to
3272 file a return pursuant to ss. 624.509 and 624.5092. An insurer
3273 claiming a credit against premium tax liability under this

3274 section shall not be required to pay any additional retaliatory
3275 tax levied under s. 624.5091 as a result of claiming such
3276 credit. Section 624.5091 does not limit such credit in any
3277 manner.

3278 (2) Section 402.62 applies to the credit authorized by
3279 this section.

3280 Section 59. The Department of Revenue is authorized, and
3281 all conditions are deemed met, to adopt emergency rules under s.
3282 120.54(4), Florida Statutes, for the purpose of implementing
3283 provisions related to the Children's Promise Tax Credit created
3284 in this act. Notwithstanding any other provision of law,
3285 emergency rules adopted under this section are effective for 6
3286 months after adoption and may be renewed during the pendency of
3287 procedures to adopt permanent rules addressing the subject of
3288 the emergency rules.

3289 Section 60. For the 2020-2021 fiscal year, the sum of
3290 \$208,000 in nonrecurring funds is appropriated from the General
3291 Revenue Fund to the Department of Revenue for the purpose of
3292 implementing the provisions related to the Children's Promise
3293 Tax Credit created in this act.

3294 Section 61. The Florida Institute for Child Welfare shall
3295 analyze the use of funding provided by the tax credit authorized
3296 under s. 402.62 and submit a report to the Governor, the
3297 President of the Senate, and the Speaker of the House of
3298 Representatives by October 31, 2024. The report shall, at a

3299 minimum, include the total funding amount and categorize the
3300 funding by type of program, describe the programs that were
3301 funded, and assess the outcomes that were achieved using the
3302 funding.

3303 Section 62. Subsections (4) and (8) of section 212.07,
3304 Florida Statutes, are amended, and subsection (2) of that
3305 section is republished, to read:

3306 212.07 Sales, storage, use tax; tax added to purchase
3307 price; ~~dealer not to absorb;~~ liability of purchasers who cannot
3308 prove payment of the tax; penalties; general exemptions.—

3309 (2) A dealer shall, as far as practicable, add the amount
3310 of the tax imposed under this chapter to the sale price, and the
3311 amount of the tax shall be separately stated as Florida tax on
3312 any charge ticket, sales slip, invoice, or other tangible
3313 evidence of sale. Such tax shall constitute a part of such
3314 price, charge, or proof of sale which shall be a debt from the
3315 purchaser or consumer to the dealer, until paid, and shall be
3316 recoverable at law in the same manner as other debts. Where it
3317 is impracticable, due to the nature of the business practices
3318 within an industry, to separately state Florida tax on any
3319 charge ticket, sales slip, invoice, or other tangible evidence
3320 of sale, the department may establish an effective tax rate for
3321 such industry. The department may also amend this effective tax
3322 rate as the industry's pricing or practices change. Except as
3323 otherwise specifically provided, any dealer who neglects, fails,

3324 or refuses to collect the tax herein provided upon any, every,
3325 and all retail sales made by the dealer or the dealer's agents
3326 or employees of tangible personal property or services which are
3327 subject to the tax imposed by this chapter shall be liable for
3328 and pay the tax himself or herself.

3329 (4) (a) Except as provided in paragraph (b), a dealer
3330 engaged in any business taxable under this chapter may not
3331 advertise or hold out to the public, in any manner, directly or
3332 indirectly, that he or she will pay ~~absorb~~ all or any part of
3333 the tax, or that he or she will relieve the purchaser of the
3334 payment of all or any part of the tax, or that the tax will not
3335 be added to the selling price of the property or services sold
3336 or released or, when added, that it or any part thereof will be
3337 refunded either directly or indirectly by any method whatsoever.

3338 (b) Notwithstanding any provision of this chapter to the
3339 contrary, a dealer may advertise or hold out to the public that
3340 he or she will pay all or any part of the tax on behalf of the
3341 purchaser, subject to both of the following conditions:

3342 1. The dealer must expressly state on any charge ticket,
3343 sales slip, invoice, or other tangible evidence of sale given to
3344 the purchaser that the dealer will pay to the state the tax
3345 imposed by this chapter. The dealer may not indicate or imply
3346 that the transaction is exempt or excluded from the tax imposed
3347 by this chapter.

3348 2. A charge ticket, sales slip, invoice, or other tangible

3349 evidence of the sale given to the purchaser must separately
3350 state the sale price and the amount of the tax in accordance
3351 with subsection (2).

3352 (c) A person who violates this subsection commits
3353 ~~provision with respect to advertising or refund is guilty of a~~
3354 misdemeanor of the second degree, punishable as provided in s.
3355 775.082 or s. 775.083. A second or subsequent offense
3356 constitutes a misdemeanor of the first degree, punishable as
3357 provided in s. 775.082 or s. 775.083.

3358 (8) Any person who has purchased at retail, used,
3359 consumed, distributed, or stored for use or consumption in this
3360 state tangible personal property, admissions, communication or
3361 other services taxable under this chapter, or leased tangible
3362 personal property, or who has leased, occupied, or used or was
3363 entitled to use any real property, space or spaces in parking
3364 lots or garages for motor vehicles, docking or storage space or
3365 spaces for boats in boat docks or marinas, and cannot prove that
3366 the tax levied by this chapter has been paid to his or her
3367 vendor, lessor, or other person or was paid on behalf of the
3368 purchaser by a dealer under subsection (4) is directly liable to
3369 the state for any tax, interest, or penalty due on any such
3370 taxable transactions.

3371 Section 63. Subsection (2) of section 212.15, Florida
3372 Statutes, is amended to read:

3373 212.15 Taxes declared state funds; penalties for failure

3374 to remit taxes; due and delinquent dates; judicial review.—

3375 (2) Any person who, with intent to unlawfully deprive or
 3376 defraud the state of its moneys or the use or benefit thereof,
 3377 fails to remit taxes collected or paid on behalf of a purchaser
 3378 under this chapter commits theft of state funds, punishable as
 3379 follows:

3380 (a) If the total amount of stolen revenue is less than
 3381 \$1,000, the offense is a misdemeanor of the second degree,
 3382 punishable as provided in s. 775.082 or s. 775.083. Upon a
 3383 second conviction, the offender commits a misdemeanor of the
 3384 first degree, punishable as provided in s. 775.082 or s.
 3385 775.083. Upon a third or subsequent conviction, the offender
 3386 commits a felony of the third degree, punishable as provided in
 3387 s. 775.082, s. 775.083, or s. 775.084.

3388 (b) If the total amount of stolen revenue is \$1,000 or
 3389 more, but less than \$20,000, the offense is a felony of the
 3390 third degree, punishable as provided in s. 775.082, s. 775.083,
 3391 or s. 775.084.

3392 (c) If the total amount of stolen revenue is \$20,000 or
 3393 more, but less than \$100,000, the offense is a felony of the
 3394 second degree, punishable as provided in s. 775.082, s. 775.083,
 3395 or s. 775.084.

3396 (d) If the total amount of stolen revenue is \$100,000 or
 3397 more, the offense is a felony of the first degree, punishable as
 3398 provided in s. 775.082, s. 775.083, or s. 775.084.

3399 Section 64. For the 2020-2021 fiscal year, the sum of
3400 \$72,500 in nonrecurring funds is appropriated from the General
3401 Revenue Fund to the Department of Revenue to administer this
3402 act.

3403 Section 65. The Division of Law Revision is directed to
3404 replace the phrase "the effective date of this act" wherever it
3405 occurs in this act with the date this act becomes a law.

3406 Section 66. (1) The Department of Revenue is authorized,
3407 and all conditions are deemed met, to adopt emergency rules
3408 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
3409 implementing the changes made by this act to ss. 206.05,
3410 206.8741, 206.90, 212.05, 212.134, 212.181, 213.21, and
3411 220.1105, Florida Statutes. Notwithstanding any other provision
3412 of law, emergency rules adopted pursuant to this subsection are
3413 effective for 6 months after adoption and may be renewed during
3414 the pendency of procedures to adopt permanent rules addressing
3415 the subject of the emergency rules.

3416 (2) This section shall take effect upon this act becoming
3417 a law.

3418 Section 67. Except as otherwise expressly provided in this
3419 act, and except for this section, which shall take effect upon
3420 this act becoming a law, this act shall take effect July 1,
3421 2020.