

## CHAPTER 2018-118

### Committee Substitute for House Bill No. 7087

An act relating to taxation; amending s. 20.21, F.S.; providing for the appointment of the taxpayers' rights advocate within the Department of Revenue by the Chief Inspector General rather than by the department's executive director; revising the supervisory authority over the taxpayers' rights advocate; providing that the taxpayers' rights advocate may be removed from office only by the Chief Inspector General; requiring the taxpayers' rights advocate to furnish an annual report to the Governor, the Legislature, and the Chief Inspector General by a specified date; providing requirements for the report; providing that the person who serves as the taxpayers' rights advocate as of a certain date shall continue to serve in such capacity until he or she voluntarily leaves the position or is removed by the Chief Inspector General; amending s. 28.241, F.S.; providing for a specified distribution of certain trial and appellate proceeding filing fees to the Miami-Dade County Clerk of Court; requiring that a specified portion of filing fees for trial and appellate proceedings be deposited into the State Courts Revenue Trust Fund rather than the General Revenue Fund; amending s. 125.0104, F.S.; authorizing counties imposing the tourist development tax to use the tax revenues to finance channel, estuary, or lagoon improvements; authorizing such counties to use the tax revenues for the construction of beach groins; authorizing counties imposing the tax to use the tax revenues, under certain circumstances and subject to certain conditions and restrictions, for specified purposes and costs relating to public facilities; defining the term "public facilities"; specifying circumstances under which the tax revenues may be expended for such public facilities; amending s. 159.621, F.S.; providing a documentary stamp tax exemption for notes and mortgages that are given in connection with a loan made by or on behalf of a housing financing authority; providing requirements for the exemption; revising applicability; amending s. 163.01, F.S.; specifying the applicability of a certain tax exemption for property located within or outside the jurisdiction of specified legal entities created under the Florida Interlocal Cooperation Act of 1969; creating s. 193.0237, F.S.; defining terms; prohibiting separate ad valorem taxes or non-ad valorem assessments against the land upon which a multiple parcel building is located; specifying requirements for property appraisers in allocating the value of land containing a multiple parcel building among the parcels; providing that a condominium, timeshare, or cooperative may be created within a parcel in a multiple parcel building; specifying the allocation of land value to the assessed value of parcels containing condominiums and of parcels containing cooperatives; requiring that each parcel in a multiple parcel building be assigned a tax folio number; providing an exception; providing construction relating to the survival and enforceability of recorded instrument provisions affecting a certain parcel in a multiple parcel building; providing applicability; amending s. 193.155, F.S.; providing

that an owner of homestead property that was significantly damaged or destroyed as a result of a named tropical storm or hurricane may elect to have such property deemed abandoned, for the purpose of receiving a certain assessment reduction, if the owner establishes a new homestead property by a specified date; providing retroactive applicability; creating s. 193.4516, F.S.; specifying a limitation on ad valorem tax assessments for tangible personal property that is owned and operated by a citrus fruit packing or processing facility and that is unused due to the effects of a certain hurricane or to citrus greening; defining the term “citrus”; providing applicability; amending s. 193.461, F.S.; revising the definition of the term “agricultural purposes”; providing that certain lands classified for assessment purposes as agricultural lands which are not being used for agricultural production must continue to be classified as agricultural lands until a specified date; providing construction; providing applicability; amending s. 194.032, F.S.; authorizing value adjustment boards to meet to hear appeals pertaining to specified tax abatements; amending s. 196.173, F.S.; revising the military operations that qualify certain servicemembers for an additional ad valorem tax exemption; amending s. 196.24, F.S.; deleting a condition for unremarried spouses of deceased disabled ex-servicemembers to claim a certain ad valorem tax exemption; creating s. 197.318, F.S.; defining terms; providing for the abatement of ad valorem taxes for residential improvements damaged or destroyed by certain hurricanes; providing procedures and requirements for filing applications for the abatement; specifying requirements for property appraisers and tax collectors; providing construction; providing retroactive applicability; providing for expiration; amending s. 197.3631, F.S.; specifying requirements for the levy and allocation of non-ad valorem assessments on land containing a multiple parcel building; defining the terms “multiple parcel building” and “parcel”; amending s. 197.572, F.S.; providing that easements supporting improvements that may be constructed above lands survive tax sales and tax deeds of such lands; amending s. 197.573, F.S.; specifying that a provision relating to the survival and enforceability of restrictions and covenants after a tax sale applies to recorded instruments other than deeds; revising covenants that are excluded from applicability; amending s. 201.02, F.S.; providing a documentary stamp tax exemption for certain instruments transferring or conveying homestead property interests between spouses; providing applicability; defining the term “homestead property”; creating s. 201.25, F.S.; providing exemptions from documentary stamp taxes for certain loans made by the Florida Small Business Emergency Bridge Loan Program and the Agricultural Economic Development Program; amending s. 202.24, F.S.; adding security funds to a list of certain taxes, charges, fees, or other impositions that public bodies are prohibited from imposing on dealers of communications services by ordinance or agreement; creating s. 205.055, F.S.; providing an exemption from local business taxes and fees for certain veterans, spouses and unremarried surviving spouses of such veterans, spouses of certain active duty military servicemembers, specified low-income individuals, and certain businesses in which a majority interest is owned by exempt individuals; providing

requirements for requesting the exemption; repealing s. 205.171, F.S., relating to exemptions allowed for disabled veterans of any war or their unremarried spouses; authorizing municipalities that impose certain business taxes to continue imposing such taxes and to revise the definition of the term “merchant” by ordinance; prohibiting such municipalities from revising certain tax rates; amending s. 206.052, F.S.; exempting certain terminal suppliers from paying the motor fuel tax under specified circumstances; creating s. 206.9826, F.S.; providing that certain air carriers are entitled to receive a specified refund on purchased aviation fuel; specifying a limitation on such refund; amending s. 206.9952, F.S.; conforming provisions to changes made by the act; amending s. 206.9955, F.S.; delaying the effective date of certain taxes on natural gas fuel; revising the calculation of certain taxes by the department; amending s. 206.996, F.S.; conforming a provision to changes made by the act; creating s. 210.205, F.S.; requiring the H. Lee Moffitt Cancer Center and Research Institute to annually report information regarding the expenditure of cigarette tax distributions to the Office of Economic and Demographic Research; amending s. 212.031, F.S.; reducing the tax levied on rental or license fees charged for the use of real property; amending s. 212.055, F.S.; revising the definition of the term “infrastructure” for purposes of the local government infrastructure surtax; defining the term “instructional technology”; requiring performance audits of programs associated with a proposed adoption of a discretionary sales surtax by a county or school district; requiring the Office of Program Policy Analysis and Government Accountability to hire an independent certified public accountant to conduct such performance audits; authorizing the office to use carryforward funds to pay for such services; specifying a time period within which the performance audit must be completed and made available; defining the term “performance audit”; providing applicability; amending s. 212.08, F.S.; providing a sales and use tax exemption for liquefied petroleum gases used in certain farm equipment; providing a sales and use tax exemption for electricity used on the farm in the raising of aquaculture products or used in packinghouses for packing or preparing fish; defining the term “fish”; revising, at specified timeframes, the total amount of community contribution tax credits which may be granted; providing a sales and use tax exemption for industrial machinery and equipment purchased for use in aquacultural activities; defining terms; revising applicability of sales and use tax exemptions for certain charges for electricity and steam uses and certain industrial machinery and equipment; defining the term “NAICS”; providing a sales and use tax exemption for recycling roll off containers used by certain businesses for certain purposes; defining the term “NAICS”; amending s. 212.12, F.S.; requiring the department to make available the tax amounts and brackets applicable to transactions subject to the sales tax on commercial leases of real property; creating s. 212.205, F.S.; requiring certain recipients of sales tax distributions to annually report information related to expenditures of those distributions to the Office of Economic and Demographic Research; amending s. 213.018, F.S.; conforming a provision to changes made by the act; amending s. 213.053, F.S.; requiring that information received by the

department in connection with the administration of taxes be made available to the taxpayers' rights advocate and the coordinator of the Office of Economic and Demographic Research, or their authorized agents, in the performance of their official duties; creating s. 218.131, F.S.; requiring the Legislature to appropriate moneys, during a specified fiscal year, to a specified county and to fiscally constrained counties and taxing jurisdictions within such counties which experience a reduction in ad valorem tax revenue as a result of certain tax abatements related to specified hurricanes; specifying requirements for such counties and jurisdictions to apply to participate in the distribution; providing for a reversion of a share of funds if such county or jurisdiction fails to apply; creating s. 218.135, F.S.; requiring the Legislature to appropriate funds to offset reductions in ad valorem taxes as a result of certain assessment limitations on the value of certain citrus packing and processing equipment; specifying requirements for such counties and jurisdictions to apply to participate in the distribution; specifying the calculation of such reductions; providing for a reversion of a share of funds if such county or jurisdiction fails to apply; providing an appropriation; amending s. 220.183, F.S.; revising, at specified timeframes, the total amount of community contribution tax credits that may be granted; amending s. 220.1845, F.S.; increasing, for a specified fiscal year, the total amount of contaminated site rehabilitation tax credits; amending s. 318.14, F.S.; providing a specified reduction in civil penalty for persons who are cited for certain noncriminal traffic infractions and who elect to attend a certain driver improvement course; revising the percentage of a certain civil penalty that must be deposited in the State Courts Revenue Trust Fund; amending s. 318.15, F.S.; conforming a provision to changes made by the act; amending s. 320.08, F.S.; revising a condition under which certain truck tractors and heavy trucks used for certain purposes are eligible for specified license plate fees; amending s. 376.30781, F.S.; increasing, for a specified fiscal year, the total amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas; creating ch. 451, F.S., entitled "Marketplace Contractors"; creating s. 451.01, F.S.; defining terms; creating s. 451.02, F.S.; providing that a marketplace contractor is deemed an independent contractor if specified conditions are met; providing applicability and construction; amending s. 624.5105, F.S.; revising, at specified timeframes, the total amount of community contribution tax credits that may be granted; amending s. 741.01, F.S.; providing for a specified portion of a fee paid to the clerk of the circuit court for the issuance of a marriage license to be monthly deposited into the State Courts Revenue Trust Fund rather than the General Revenue Fund; amending s. 1011.71, F.S.; increasing the per-student limit of district school taxes that may be expended by school districts for certain purposes; providing sales tax exemptions for the retail sale of certain clothing and school supplies during a specified timeframe; defining terms; providing exceptions; authorizing certain dealers to opt out of participating in such tax exemption; providing requirements for such dealers; authorizing the department to adopt emergency rules; providing an appropriation;

providing a sales tax exemption for specified disaster preparedness supplies during a specified timeframe; authorizing the department to adopt emergency rules; providing exceptions to the exemption; providing an appropriation; providing a sales tax exemption, during a specified timeframe, for certain equipment used to generate emergency electric energy in nursing homes and assisted living facilities; requiring a purchaser to provide a dealer with a specified affidavit; specifying a limit to the exemption; providing procedures and requirements for filing applications for a refund of previously paid taxes; providing penalties for the furnishing of false affidavits; providing rulemaking authority to the department; providing construction; providing retroactive operation; providing a sales tax exemption for certain fencing materials used in agriculture during a specified timeframe; providing procedures and requirements for filing applications for the refund of previously paid taxes; providing penalties for the furnishing of false affidavits; providing rulemaking authority to the department; providing construction; providing retroactive applicability; providing a sales tax exemption for certain building materials used to repair nonresidential farm buildings and purchased during a specified timeframe; defining terms; providing procedures and requirements for filing applications for a refund of taxes previously paid; providing penalties for the furnishing of false affidavits; providing rulemaking authority to the department; providing construction; providing retroactive applicability; providing an exemption from taxes on fuel used for agricultural shipment and purchased and used during a specified timeframe; defining terms; providing procedures and requirements for filing applications for a refund of previously paid taxes; providing penalties for the furnishing of false affidavits; providing applicability of a certain tax; providing rulemaking authority to the department; providing construction; providing retroactive applicability; providing applicability; providing an appropriation; providing a directive to the Division of Law Revision and Information; providing effective dates.

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

Section 1. Subsection (3) of section 20.21, Florida Statutes, is amended to read:

20.21 Department of Revenue.—There is created a Department of Revenue.

(3) The position of taxpayers' rights advocate is created within the Department of Revenue. The taxpayers' rights advocate shall be appointed by the Chief Inspector General but is under the general supervision of the executive director for administrative purposes. The taxpayers' rights advocate must report to the Chief Inspector General and may be removed from office only by the Chief Inspector General ~~shall be appointed by and report to the executive director of the department.~~ The responsibilities of the taxpayers' rights advocate include, but are not limited to, the following:

(a) Facilitating the resolution of taxpayer complaints and problems which have not been resolved through normal administrative channels within the department, including any taxpayer complaints regarding unsatisfactory treatment of taxpayers by employees of the department.

(b) Issuing a stay action on behalf of a taxpayer who has suffered or is about to suffer irreparable loss as a result of action by the department.

(c) On or before January 1 of each year, the taxpayers’ rights advocate shall furnish to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Chief Inspector General a report that must include the following:

1. The objectives of the taxpayers’ rights advocate for the upcoming fiscal year.

2. The number of complaints filed in the previous fiscal year.

3. A summary of resolutions or outstanding issues from the previous fiscal year report.

4. A summary of the most common problems encountered by taxpayers, including a description of the nature of the problems, and the number of complaints for each such problem.

5. The initiatives the taxpayers’ rights advocate has taken or is planning to take to improve taxpayer services and the department’s responsiveness.

6. Recommendations for administrative or legislative action as appropriate to resolve problems encountered by taxpayers.

7. Other information as the taxpayers’ rights advocate may deem advisable.

The report must contain a complete and substantive analysis in addition to statistical information.

Section 2. The person who serves as the taxpayers’ rights advocate as of July 1, 2018, shall continue to serve in that capacity until such person voluntarily leaves the position or is removed by the Chief Inspector General.

Section 3. Paragraph (a) of subsection (1) of section 28.241, Florida Statutes, is amended to read:

28.241 Filing fees for trial and appellate proceedings.—

(1) Filing fees are due at the time a party files a pleading to initiate a proceeding or files a pleading for relief. Reopen fees are due at the time a party files a pleading to reopen a proceeding if at least 90 days have elapsed since the filing of a final order or final judgment with the clerk. If a fee is not paid upon the filing of the pleading as required under this section, the clerk shall pursue collection of the fee pursuant to s. 28.246.

(a)1.a. Except as provided in sub-subparagraph b. and subparagraph 2., the party instituting any civil action, suit, or proceeding in the circuit court shall pay to the clerk of that court a filing fee of up to \$395 in all cases in which there are not more than five defendants and an additional filing fee of up to \$2.50 for each defendant in excess of five. Of the first \$200 in filing fees, \$195 must be remitted to the Department of Revenue for deposit into the State Courts Revenue Trust Fund, \$4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and \$1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services. By the 10th of each month, the clerk shall submit that portion of the filing fees collected in the previous month which is in excess of one-twelfth of the clerk's total budget to the Department of Revenue for deposit into the Clerks of the Court Trust Fund.

b. The party instituting any civil action, suit, or proceeding in the circuit court under chapter 39, chapter 61, chapter 741, chapter 742, chapter 747, chapter 752, or chapter 753 shall pay to the clerk of that court a filing fee of up to \$295 in all cases in which there are not more than five defendants and an additional filing fee of up to \$2.50 for each defendant in excess of five. Of the first \$100 in filing fees, \$95 must be remitted to the Department of Revenue for deposit into the State Courts Revenue Trust Fund, \$4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and \$1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services.

c. An additional filing fee of \$4 shall be paid to the clerk. The clerk shall remit \$3.50 to the Department of Revenue for deposit into the Court Education Trust Fund and shall remit 50 cents to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund clerk education provided by the Florida Clerks of Court Operations Corporation. An additional filing fee of up to \$18 shall be paid by the party seeking each severance that is granted. The clerk may impose an additional filing fee of up to \$85 for all proceedings of garnishment, attachment, replevin, and distress. Postal charges incurred by the clerk of the circuit court in making service by certified or registered mail on defendants or other parties shall be paid by the party at whose instance service is made. Additional fees, charges, or costs may not be added to the filing fees imposed under this section, except as authorized in this section or by general law.

2.a. Notwithstanding the fees prescribed in subparagraph 1., a party instituting a civil action in circuit court relating to real property or mortgage foreclosure shall pay a graduated filing fee based on the value of the claim.

b. A party shall estimate in writing the amount in controversy of the claim upon filing the action. For purposes of this subparagraph, the value of a mortgage foreclosure action is based upon the principal due on the note secured by the mortgage, plus interest owed on the note and any moneys advanced by the lender for property taxes, insurance, and other advances secured by the mortgage, at the time of filing the foreclosure. The value shall also include the value of any tax certificates related to the property. In stating the value of a mortgage foreclosure claim, a party shall declare in writing the total value of the claim, as well as the individual elements of the value as prescribed in this sub-subparagraph.

c. In its order providing for the final disposition of the matter, the court shall identify the actual value of the claim. The clerk shall adjust the filing fee if there is a difference between the estimated amount in controversy and the actual value of the claim and collect any additional filing fee owed or provide a refund of excess filing fee paid.

d. The party shall pay a filing fee of:

(I) Three hundred and ninety-five dollars in all cases in which the value of the claim is \$50,000 or less and in which there are not more than five defendants. The party shall pay an additional filing fee of up to \$2.50 for each defendant in excess of five. Of the first \$200 in filing fees, \$195 must be remitted by the clerk to the Department of Revenue for deposit into the General Revenue Fund, \$4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and \$1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services;

(II) Nine hundred dollars in all cases in which the value of the claim is more than \$50,000 but less than \$250,000 and in which there are not more than five defendants. The party shall pay an additional filing fee of up to \$2.50 for each defendant in excess of five. Of the first \$705 in filing fees, \$700 must be remitted by the clerk to the Department of Revenue for deposit into the General Revenue Fund, except that the first \$1.5 million in such filing fees remitted to the Department of Revenue and deposited into the General Revenue Fund in fiscal year 2018-2019 shall be distributed to the Miami-Dade County Clerk of Court; \$4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services and used to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35; and \$1 must be remitted to the Department of Revenue for deposit into the



Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services; or

(III) One thousand nine hundred dollars in all cases in which the value of the claim is \$250,000 or more and in which there are not more than five defendants. The party shall pay an additional filing fee of up to \$2.50 for each defendant in excess of five. Of the first \$1,705 in filing fees, \$930 must be remitted by the clerk to the Department of Revenue for deposit into the General Revenue Fund, \$770 must be remitted to the Department of Revenue for deposit into the State Courts Revenue Trust Fund, \$4 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund the contract with the Florida Clerks of Court Operations Corporation created in s. 28.35, and \$1 must be remitted to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund audits of individual clerks' court-related expenditures conducted by the Department of Financial Services.

e. An additional filing fee of \$4 shall be paid to the clerk. The clerk shall remit \$3.50 to the Department of Revenue for deposit into the Court Education Trust Fund and shall remit 50 cents to the Department of Revenue for deposit into the Administrative Trust Fund within the Department of Financial Services to fund clerk education provided by the Florida Clerks of Court Operations Corporation. An additional filing fee of up to \$18 shall be paid by the party seeking each severance that is granted. The clerk may impose an additional filing fee of up to \$85 for all proceedings of garnishment, attachment, replevin, and distress. Postal charges incurred by the clerk of the circuit court in making service by certified or registered mail on defendants or other parties shall be paid by the party at whose instance service is made. Additional fees, charges, or costs may not be added to the filing fees imposed under this section, except as authorized in this section or by general law.

Section 4. Effective January 1, 2019, subsection (6) of section 28.241, Florida Statutes, is amended to read:

28.241 Filing fees for trial and appellate proceedings.—

(6) From each attorney appearing pro hac vice, the clerk of the circuit court shall collect a fee of \$100. Of the fee, the clerk must remit \$50 to the Department of Revenue for deposit into the General Revenue Fund and \$50 to the Department of Revenue for deposit into the State Courts Revenue Trust Fund.

Section 5. Paragraph (a) of subsection (5) of section 125.0104, Florida Statutes, is amended to read:

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

## (5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

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

a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;

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

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

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

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

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

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

percent of the revenues from the tourist development tax may be used for beach park facilities; or:

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

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

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

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

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

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

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

Section 6. Section 159.621, Florida Statutes, is amended to read:

159.621 Housing bonds exempted from taxation; notes and mortgages exempted from excise tax on documents.—

(1) The bonds of a housing finance authority issued under this act, together with all notes, mortgages, security agreements, letters of credit, or other instruments which arise out of or are given to secure the repayment of bonds issued in connection with the financing of any housing development

under this part, as well as the interest thereon and income therefrom, shall be exempt from all taxes.

(2) Any note or mortgage given in connection with a loan made by or on behalf of a housing finance authority under s. 159.608(8) is exempt from the excise tax on documents under chapter 201 if, at the time the note or mortgage is recorded, the housing finance authority records an affidavit signed by an agent of the housing authority which affirms that the loan was made by or on behalf of the housing finance authority.

The ~~exemptions~~ exemption granted by this section ~~do not apply~~ shall not be applicable to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by corporations or to a deed for property financed by a housing finance authority.

Section 7. Paragraph (g) of subsection (7) of section 163.01, Florida Statutes, is amended to read:

163.01 Florida Interlocal Cooperation Act of 1969.—

(7)

(g)1. Notwithstanding any other provisions of this section, any separate legal entity created under this section, the membership of which is limited to municipalities and counties of the state, and which may include a special district in addition to a municipality or county or both, may acquire, own, construct, improve, operate, and manage public facilities, or finance facilities on behalf of any person, relating to a governmental function or purpose, including, but not limited to, wastewater facilities, water or alternative water supply facilities, and water reuse facilities, which may serve populations within or outside of the members of the entity. Notwithstanding s. 367.171(7), any separate legal entity created under this paragraph is not subject to Public Service Commission jurisdiction. The separate legal entity may not provide utility services within the service area of an existing utility system unless it has received the consent of the utility.

2. For purposes of this paragraph, the term:

a. “Host government” means the governing body of the county, if the largest number of equivalent residential connections currently served by a system of the utility is located in the unincorporated area, or the governing body of a municipality, if the largest number of equivalent residential connections currently served by a system of the utility is located within that municipality’s boundaries.

b. “Separate legal entity” means any entity created by interlocal agreement the membership of which is limited to two or more special districts, municipalities, or counties of the state, but which entity is legally separate and apart from any of its member governments.

c. “System” means a water or wastewater facility or group of such facilities owned by one entity or affiliate entities.

d. “Utility” means a water or wastewater utility and includes every person, separate legal entity, lessee, trustee, or receiver owning, operating, managing, or controlling a system, or proposing construction of a system, who is providing, or proposes to provide, water or wastewater service to the public for compensation.

3. A separate legal entity that seeks to acquire any utility shall notify the host government in writing by certified mail about the contemplated acquisition not less than 30 days before any proposed transfer of ownership, use, or possession of any utility assets by such separate legal entity. The potential acquisition notice shall be provided to the legislative head of the governing body of the host government and to its chief administrative officer and shall provide the name and address of a contact person for the separate legal entity and information identified in s. 367.071(4)(a) concerning the contemplated acquisition.

4.a. Within 30 days following receipt of the notice, the host government may adopt a resolution to become a member of the separate legal entity, adopt a resolution to approve the utility acquisition, or adopt a resolution to prohibit the utility acquisition by the separate legal entity if the host government determines that the proposed acquisition is not in the public interest. A resolution adopted by the host government which prohibits the acquisition may include conditions that would make the proposal acceptable to the host government.

b. If a host government adopts a membership resolution, the separate legal entity shall accept the host government as a member on the same basis as its existing members before any transfer of ownership, use, or possession of the utility or the utility facilities. If a host government adopts a resolution to approve the utility acquisition, the separate legal entity may complete the acquisition. If a host government adopts a prohibition resolution, the separate legal entity may not acquire the utility within that host government’s territory without the specific consent of the host government by future resolution. If a host government does not adopt a prohibition resolution or an approval resolution, the separate legal entity may proceed to acquire the utility after the 30-day notice period without further notice.

5. After the acquisition or construction of any utility systems by a separate legal entity created under this paragraph, revenues or any other income may not be transferred or paid to a member of a separate legal entity, or to any other special district, county, or municipality, from user fees or other charges or revenues generated from customers that are not physically located within the jurisdictional or service delivery boundaries of the member, special district, county, or municipality receiving the transfer or payment. Any transfer or payment to a member, special district, or other local government must be solely from user fees or other charges or revenues generated from customers that are physically located within the

jurisdictional or service delivery boundaries of the member, special district, or local government receiving the transfer of payment.

6. This section is an alternative provision otherwise provided by law as authorized in s. 4, Art. VIII of the State Constitution for any transfer of power as a result of an acquisition of a utility by a separate legal entity from a municipality, county, or special district.

7. The entity may finance or refinance the acquisition, construction, expansion, and improvement of such facilities relating to a governmental function or purpose through the issuance of its bonds, notes, or other obligations under this section or as otherwise authorized by law. The entity has all the powers provided by the interlocal agreement under which it is created or which are necessary to finance, own, operate, or manage the public facility, including, without limitation, the power to establish rates, charges, and fees for products or services provided by it, the power to levy special assessments, the power to sell or finance all or a portion of such facility, and the power to contract with a public or private entity to manage and operate such facilities or to provide or receive facilities, services, or products. Except as may be limited by the interlocal agreement under which the entity is created, all of the privileges, benefits, powers, and terms of s. 125.01, relating to counties, and s. 166.021, relating to municipalities, are fully applicable to the entity. However, neither the entity nor any of its members on behalf of the entity may exercise the power of eminent domain over the facilities or property of any existing water or wastewater plant utility system, nor may the entity acquire title to any water or wastewater plant utility facilities, other facilities, or property which was acquired by the use of eminent domain after the effective date of this act. Bonds, notes, and other obligations issued by the entity are issued on behalf of the public agencies that are members of the entity.

8. Any entity created under this section may also issue bond anticipation notes in connection with the authorization, issuance, and sale of bonds. The bonds may be issued as serial bonds or as term bonds or both. Any entity may issue capital appreciation bonds or variable rate bonds. Any bonds, notes, or other obligations must be authorized by resolution of the governing body of the entity and bear the date or dates; mature at the time or times, not exceeding 40 years from their respective dates; bear interest at the rate or rates; be payable at the time or times; be in the denomination; be in the form; carry the registration privileges; be executed in the manner; be payable from the sources and in the medium or payment and at the place; and be subject to the terms of redemption, including redemption prior to maturity, as the resolution may provide. If any officer whose signature, or a facsimile of whose signature, appears on any bonds, notes, or other obligations ceases to be an officer before the delivery of the bonds, notes, or other obligations, the signature or facsimile is valid and sufficient for all purposes as if he or she had remained in office until the delivery. The bonds, notes, or other obligations may be sold at public or private sale for such price as the governing body of the entity shall determine. Pending preparation of the definitive bonds, the entity may issue interim certificates, which shall be

exchanged for the definitive bonds. The bonds may be secured by a form of credit enhancement, if any, as the entity deems appropriate. The bonds may be secured by an indenture of trust or trust agreement. In addition, the governing body of the legal entity may delegate, to an officer, official, or agent of the legal entity as the governing body of the legal entity may select, the power to determine the time; manner of sale, public or private; maturities; rate of interest, which may be fixed or may vary at the time and in accordance with a specified formula or method of determination; and other terms and conditions as may be deemed appropriate by the officer, official, or agent so designated by the governing body of the legal entity. However, the amount and maturity of the bonds, notes, or other obligations and the interest rate of the bonds, notes, or other obligations must be within the limits prescribed by the governing body of the legal entity and its resolution delegating to an officer, official, or agent the power to authorize the issuance and sale of the bonds, notes, or other obligations.

9. Bonds, notes, or other obligations issued under this paragraph may be validated as provided in chapter 75. The complaint in any action to validate the bonds, notes, or other obligations must be filed only in the Circuit Court for Leon County. The notice required to be published by s. 75.06 must be published in Leon County and in each county that is a member of the entity issuing the bonds, notes, or other obligations, or in which a member of the entity is located, and the complaint and order of the circuit court must be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in each county that is a member of the entity issuing the bonds, notes, or other obligations or in which a member of the entity is located. Section 75.04(2) does not apply to a complaint for validation brought by the legal entity.

10. The accomplishment of the authorized purposes of a legal entity created under this paragraph is in all respects for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions. Since the legal entity will perform essential governmental functions for the public health, safety, and welfare in accomplishing its purposes, the legal entity is not required to pay any taxes or assessments of any kind whatsoever upon any property acquired or used by it for such purposes or upon any revenues at any time received by it, whether the property is within or outside the jurisdiction of members of the entity. The exemption provided in this paragraph applies regardless of whether the separate legal entity enters into agreements with private firms or entities to manage, operate, or improve the utilities owned by the separate legal entity. The bonds, notes, and other obligations of an entity, their transfer, and the income therefrom, including any profits made on the sale thereof, are at all times free from taxation of any kind by the state or by any political subdivision or other agency or instrumentality thereof. The exemption granted in this subparagraph is not applicable to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by corporations.

Section 8. Effective upon this act becoming a law, section 193.0237, Florida Statutes, is created to read:

193.0237 Assessment of multiple parcel buildings.—

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

(a) “Multiple parcel building” means a building, other than a building consisting entirely of a single condominium, timeshare, or cooperative, which contains separate parcels that are vertically located, in whole or in part, on or over the same land.

(b) “Parcel” means a portion of a multiple parcel building which is identified in a recorded instrument by a legal description that is sufficient for record ownership and conveyance by deed separately from any other portion of the building.

(c) “Recorded instrument” means a declaration, covenant, easement, deed, plat, agreement, or other legal instrument, other than a lease, mortgage, or lien, which describes one or more parcels in a multiple parcel building and which is recorded in the public records of the county where the multiple parcel building is located.

(2) The value of land upon which a multiple parcel building is located, regardless of ownership, may not be separately assessed and must be allocated among and included in the just value of all the parcels in the multiple parcel building as provided in subsection (3).

(3) The property appraiser, for assessment purposes, must allocate all of the just value of the land among the parcels in a multiple parcel building in the same proportion that the just value of the improvements in each parcel bears to the total just value of all the improvements in the entire multiple parcel building.

(4) A condominium, timeshare, or cooperative may be created within a parcel in a multiple parcel building. Any land value allocated to the just value of a parcel containing a condominium must be further allocated among the condominium units in that parcel in the manner required in s. 193.023(5). Any land value allocated to the just value of a parcel containing a cooperative must be further allocated among the cooperative units in that parcel in the manner required in s. 719.114.

(5) Each parcel in a multiple parcel building must be assigned a separate tax folio number. However, if a condominium or cooperative is created within any such parcel, a separate tax folio number must be assigned to each condominium unit or cooperative unit, rather than to the parcel in which it was created.

(6) All provisions of a recorded instrument affecting a parcel in a multiple parcel building, which parcel has been sold for taxes or special assessments, survive and are enforceable after the issuance of a tax deed or



master's deed, or upon foreclosure of an assessment, a certificate or lien, a tax deed, a tax certificate, or a tax lien, to the same extent that such provisions would be enforceable against a voluntary grantee of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title as provided in s. 197.573.

(7) This section applies to any land on which a multiple parcel building is substantially completed as of January 1 of the respective assessment year. This section applies to assessments beginning in the 2018 calendar year.

Section 9. Paragraph (m) is added to subsection (8) of section 193.155, Florida Statutes, to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(8) Property assessed under this section shall be assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection.

(m) For purposes of receiving an assessment reduction pursuant to this subsection, an owner of a homestead property that was significantly damaged or destroyed as a result of a named tropical storm or hurricane may elect, in the calendar year following the named tropical storm or hurricane, to have the significantly damaged or destroyed homestead deemed to have been abandoned as of the date of the named tropical storm or hurricane even though the owner received a homestead exemption on the property as of January 1 of the year immediately following the named tropical storm or hurricane. The election provided for in this paragraph is available only if the owner establishes a new homestead as of January 1 of the second year immediately following the storm or hurricane. This paragraph shall apply to homestead property damaged or destroyed on or after January 1, 2017.

Section 10. Section 193.4516, Florida Statutes, is created to read:

193.4516 Assessment of citrus fruit packing and processing equipment rendered unused due to Hurricane Irma or citrus greening.—

(1) For purposes of ad valorem taxation, and applying to the 2018 tax roll only, tangible personal property owned and operated by a citrus fruit packing or processing facility is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening.

(2) As used in this section, the term “citrus” has the same meaning as provided in s. 581.011(7).

Section 11. The creation by this act of s. 193.4516, Florida Statutes, applies to the 2018 property tax roll.

Section 12. Subsection (5) of section 193.461, Florida Statutes, is amended, and subsection (8) is added to that section, to read:

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

(5) For the purpose of this section, the term “agricultural purposes” includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture as defined in s. 597.0015; ~~including~~ algaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(8) Lands classified for assessment purposes as agricultural lands, which are not being used for agricultural production due to a hurricane that made landfall in this state during calendar year 2017, must continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. Lands converted to nonagricultural use are not covered by this subsection and must be assessed as otherwise provided by law.

Section 13. The amendment made by this act to s. 193.461, Florida Statutes, applies to the 2018 property tax roll.

Section 14. Paragraph (b) of subsection (1) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(1)

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear appeals pertaining to the denial by the property appraiser of exemptions, tax

abatements under s. 197.318, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not certify any assessments under s. 193.122 until the Department of Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the particular parcel under appeal.

Section 15. Subsection (2) of section 196.173, Florida Statutes, is amended to read:

196.173 Exemption for deployed servicemembers.—

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

- (a) Operation Joint Task Force Bravo, which began in 1995.
- (b) Operation Joint Guardian, which began on June 12, 1999.
- (c) Operation Noble Eagle, which began on September 15, 2001.
- (d) Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.
- (e) Operations in the Balkans, which began in 2004.
- (f) Operation Nomad Shadow, which began in 2007.
- (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.
- (h) Operation Copper Dune, which began in 2009.
- (i) Operation Georgia Deployment Program, which began in August 2009.
- ~~(j) Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011.~~
- ~~(k) Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.~~
- ~~(j)(4)~~ Operation Spartan Shield, which began in June 2011.
- ~~(k)(m)~~ Operation Observant Compass, which began in October 2011.
- ~~(l)(n)~~ Operation Inherent Resolve, which began on August 8, 2014.
- ~~(m)(o)~~ Operation Atlantic Resolve, which began in April 2014.

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

~~(o)~~(q) Operation Resolute Support, which began in January 2015.

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

Section 16. Subsection (1) of section 196.24, Florida Statutes, is amended to read:

196.24 Exemption for disabled ex-servicemember or surviving spouse; evidence of disability.—

(1) Any ex-servicemember, as defined in s. 196.012, who is a bona fide resident of the state, who was discharged under honorable conditions, and who has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime service as defined in s. 1.01(14) is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of \$5,000 of such a person is exempt from taxation. The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein the ex-servicemember's property lies is prima facie evidence of the fact that he or she is entitled to the exemption. The unremarried surviving spouse of such a disabled ex-servicemember who, on the date of the disabled ex-servicemember's death, had been married to the disabled ex-servicemember for at least 5 years is also entitled to the exemption.

Section 17. Effective upon this act becoming a law, section 197.318, Florida Statutes, is created to read:

197.318 Abatement of taxes for residential improvements damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.—

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

(a) "Damage differential" means the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable in the year the hurricane occurred, and the denominator of which is 365.

(b) "Disaster relief credit" means the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year the hurricane occurred.

(c) "Hurricane" means any of the following:

1. Hurricane Hermine, which occurred in calendar year 2016.
2. Hurricane Matthew, which occurred in calendar year 2016.

3. Hurricane Irma, which occurred in calendar year 2017.

(d) “Percent change in value” means the difference between a residential parcel’s just value as of January 1 of the year in which a hurricane occurred and its postdisaster just value expressed as a percentage of the parcel’s just value as of January 1 of the year in which the hurricane occurred.

(e) “Postdisaster just value” means the just value of the residential parcel on January 1 of the year in which a hurricane occurred, reduced to reflect the just value of the residential improvement as provided in subsection (5) as a result of the destruction and damage caused by the hurricane. Postdisaster just value is determined only for purposes of calculating tax abatements under this section and does not determine a parcel’s just value as of January 1 each year.

(f) “Residential improvement” means a residential dwelling or house that is owned and used as a homestead as defined in s. 196.012(13). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, or swimming pool, and does not include land.

(g) “Uninhabitable” means the loss of use or occupancy, resulting from Hurricanes Hermine or Matthew during the 2016 calendar year, or Hurricane Irma during the 2017 calendar year, of a residential improvement for the purpose for which it was constructed, as evidenced by documentation, including, but not limited to, utility bills, insurance information, contractors’ statements, building permit applications, or building inspection certificates of occupancy.

(2) If a residential improvement is rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year, taxes initially levied in 2019 may be abated in the following manner:

(a) The property owner must file an application with the property appraiser no later than March 1, 2019. A property owner who fails to file an application by March 1, 2019, waives a claim for abatement of taxes under this section.

(b) The application shall identify the residential parcel on which the residential improvement was damaged or destroyed, the date the damage or destruction occurred, and the number of days the property was uninhabitable during the calendar year that the hurricane occurred.

(c) The application shall be verified under oath and is subject to penalty of perjury.

(d) Upon receipt of the application, the property appraiser shall investigate the statements contained in the application to determine if

the applicant is entitled to an abatement of taxes. If the property appraiser determines that the applicant is not entitled to an abatement, the applicant may file a petition with the value adjustment board, pursuant to s. 194.011(3), requesting that the abatement be granted. If the property appraiser determines that the applicant is entitled to an abatement, the property appraiser shall issue an official written statement to the tax collector by April 1, 2019, which provides:

1. The number of days during the calendar year in which the hurricane occurred that the residential improvement was uninhabitable. To qualify for the abatement, the residential improvement must be uninhabitable for at least 30 days.

2. The just value of the residential parcel as determined by the property appraiser on January 1 of the year in which the hurricane for which the applicant is claiming an abatement occurred.

3. The postdisaster just value of the residential parcel as determined by the property appraiser.

4. The percent change in value applicable to the residential parcel.

(3) Upon receipt of the written statement from the property appraiser, the tax collector shall calculate the damage differential and disaster relief credit pursuant to this section and process a refund in an amount equal to the disaster relief credit.

(4) No later than May 1, 2019, the tax collector shall notify:

(a) The department of the total reduction in taxes for all properties that qualified for an abatement pursuant to this section.

(b) The governing board of each affected local government of the reduction in such local government's taxes that will occur pursuant to this section.

(5) For purposes of this section, residential improvements that are uninhabitable shall have no value placed thereon.

(6) This section applies retroactively to January 1, 2016, and expires January 1, 2021.

Section 18. Effective upon this act becoming a law, section 197.3631, Florida Statutes, is amended to read:

197.3631 Non-ad valorem assessments; general provisions.—

(1) Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method

shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Section 197.3632 is additional authority for local governments to impose and collect non-ad valorem assessments supplemental to the home rule powers pursuant to ss. 125.01 and 166.021 and chapter 170, or any other law. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

(2) For non-ad valorem special assessments based on the size or area of the land containing a multiple parcel building, regardless of ownership, the special assessment must be levied on and allocated among all the parcels in the multiple parcel building on the same basis that the land value is allocated among the parcels in s. 193.0237(3). For non-ad valorem assessments not based on the size or area of the land, each parcel in the multiple parcel building shall be subject to a separate assessment. For purposes of this subsection, the terms “multiple parcel building” and “parcel” have the meanings as provided in s. 193.0237(1).

Section 19. Effective upon this act becoming a law, section 197.572, Florida Statutes, is amended to read:

197.572 Easements for conservation purposes, ~~or for public service purposes, support of certain improvements, or for drainage or ingress and egress survive tax sales and deeds.~~—When any lands are sold for the nonpayment of taxes, or any tax certificate is issued thereon by a governmental unit or agency or pursuant to any tax lien foreclosure proceeding, the title to the lands shall continue to be subject to any easement for conservation purposes as provided in s. 704.06 ~~or for~~ telephone, telegraph, pipeline, power transmission, or other public service purpose; and shall continue to be subject to any easement that supports improvements that may be constructed above the lands; and any easement for the purposes of drainage or of ingress and egress to and from other land. The easement and the rights of the owner of it shall survive and be enforceable after the execution, delivery, and recording of a tax deed, a master's deed, or a clerk's certificate of title pursuant to foreclosure of a tax deed, tax certificate, or tax lien, to the same extent as though the land had been conveyed by voluntary deed. The easement must be evidenced by written instrument recorded in the office of the clerk of the circuit court in the county where such land is located before the recording of such tax deed or master's deed, or, if not recorded, an easement for a public service purpose must be evidenced by wires, poles, or other visible occupation, an easement for drainage must be evidenced by a waterway, water bed, or other visible occupation, and an easement for the purpose of ingress and egress must be evidenced by a road or other visible occupation to be entitled to the benefit of this section; however, this shall apply only to tax deeds issued after the effective date of this act.

Section 20. Effective upon this act becoming a law, subsections (1) and (2) of section 197.573, Florida Statutes, are amended to read:

197.573 Survival of restrictions and covenants after tax sale.—

(1) When a deed or other recorded instrument in the chain of title contains restrictions and covenants running with the land, as hereinafter defined and limited, the restrictions and covenants shall survive and be enforceable after the issuance of a tax deed or master's deed, or a clerk's certificate of title upon foreclosure of a tax deed, tax certificate, or tax lien, to the same extent that it would be enforceable against a voluntary grantee of the owner of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title.

(2) This section applies ~~shall apply~~ to the usual restrictions and covenants limiting the use of property; the type, character and location of building; covenants against nuisances and what the former parties deemed to be undesirable conditions, in, upon, and about the property; and other similar restrictions and covenants; but this section does ~~shall~~ not protect covenants that:

(a) Create ~~creating~~ any debt or lien against or upon the property, except one providing for satisfaction or survival of a lien of record held by a municipal or county governmental unit, or one providing a lien for assessments accruing after such tax deed, master's deed, or clerk's certificate of title to a condominium association, homeowners' association, property owners' association, or person having assessment powers under such covenants; or

(b) Require ~~requiring~~ the grantee to expend money for any purpose, except one that may require that the premises be kept in a sanitary or sightly condition or one to abate nuisances or undesirable conditions.

Section 21. Subsection (7) of section 201.02, Florida Statutes, is amended to read:

201.02 Tax on deeds and other instruments relating to real property or interests in real property.—

(7) Taxes imposed by this section do not apply to:

(a) A deed, transfer, or conveyance between spouses or former spouses pursuant to an action for dissolution of their marriage wherein the real property is or was their marital home or an interest therein. Taxes paid pursuant to this section shall be refunded in those cases in which a deed, transfer, or conveyance occurred 1 year before a dissolution of marriage. This paragraph ~~subsection~~ applies in spite of any consideration as defined in subsection (1). This paragraph ~~subsection~~ does not apply to a deed, transfer, or conveyance executed before July 1, 1997.



(b) A deed or other instrument that transfers or conveys homestead property or any interest in homestead property between spouses, if the only consideration for the transfer or conveyance is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer or conveyance and if the deed or other instrument is recorded within 1 year after the date of the marriage. This paragraph applies to transfers or conveyances from one spouse to another, from one spouse to both spouses, or from both spouses to one spouse. For the purpose of this paragraph, the term “homestead property” has the same meaning as the term “homestead” as defined in s. 192.001.

Section 22. Section 201.25, Florida Statutes, is created to read:

201.25 Tax exemptions for certain loans.—There shall be exempt from all taxes imposed by this chapter:

(1) Any loan made by the Florida Small Business Emergency Bridge Loan Program in response to a disaster that results in a state of emergency declared by executive order or proclamation of the Governor pursuant to s. 252.36.

(2) Any loan made by the Agricultural Economic Development Program pursuant to s. 570.82.

Section 23. Paragraph (b) of subsection (2) of section 202.24, Florida Statutes, is amended to read:

202.24 Limitations on local taxes and fees imposed on dealers of communications services.—

(2)

(b) For purposes of this subsection, a tax, charge, fee, or other imposition includes any amount or in-kind payment of property or services which is required by ordinance or agreement to be paid or furnished to a public body by or through a dealer of communications services in its capacity as a dealer of communications services, regardless of whether such amount or in-kind payment of property or services is:

1. Designated as a sales tax, excise tax, subscriber charge, franchise fee, user fee, privilege fee, occupancy fee, rental fee, license fee, pole fee, tower fee, base-station fee, security fund, or other tax or fee;

2. Measured by the amounts charged or received for services, regardless of whether such amount is permitted or required to be separately stated on the customer’s bill, by the type or amount of equipment or facilities deployed, or by other means; or

3. Intended as compensation for the use of public roads or rights-of-way, for the right to conduct business, or for other purposes.

Section 24. Section 205.055, Florida Statutes, is created to read:

205.055 Exemptions; veterans, spouses of veterans and certain service-members, and low-income persons.—

(1) The following persons are entitled to an exemption from a business tax and any fees imposed under this chapter:

(a) A veteran of the United States Armed Forces who was honorably discharged upon separation from service, or the spouse or unremarried surviving spouse of such a veteran.

(b) The spouse of an active duty military servicemember who has relocated to the county or municipality pursuant to a permanent change of station order.

(c) A person who is receiving public assistance as defined in s. 409.2554.

(d) A person whose household income is below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.

(2) A person must complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and provide written documentation in support of his or her request for an exemption under subsection (1).

(3) If a person who is exempt under subsection (1) owns a majority interest in a business with fewer than 100 employees, the business is exempt. Such person must complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and provide written documentation in support of his or her request for an exemption for the business under this subsection.

Section 25. Section 205.171, Florida Statutes, is repealed.

Section 26. Notwithstanding the creation of s. 205.055, Florida Statutes, and the repeal of s. 205.171, Florida Statutes, by this act, a municipality that imposes a business tax on merchants which is measured by gross receipts from the sale of merchandise or services, or both, may continue to impose such tax and may, by ordinance, revise the definition of the term "merchant." However, the municipality may not revise the rate of the tax measured by gross sales.

Section 27. Subsection (2) of section 206.052, Florida Statutes, is renumbered as subsection (3), and a new subsection (2) is added to that section, to read:

206.052 Export of tax-free fuels.—

(2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The terminal supplier who purchased the motor fuel will sell the motor fuel to a licensed exporter for immediate export from the state.

(b) The terminal supplier who purchased the motor fuel has designated to the terminal supplier who sold the motor fuel the destination for delivery of the fuel to a location outside the state.

(c) The terminal supplier who purchased the motor fuel is licensed in the state of destination and has supplied the terminal supplier who sold the motor fuel with that license number.

(d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5).

(e) The terminal supplier who sold the motor fuel to the other terminal supplier collects and remits to the state of destination all taxes imposed by the destination state on the fuel.

Section 28. Effective July 1, 2019, section 206.9826, Florida Statutes, is created to read:

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

Section 29. Subsections (3) and (8) of section 206.9952, Florida Statutes, are amended to read:

206.9952 Application for license as a natural gas fuel retailer.—

(3)(a) Any person who acts as a natural gas retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of \$200 for each month of operation without a license. This paragraph expires December 31, ~~2023~~ 2018.

(b) Effective January 1, ~~2024~~ 2019, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.

(8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person, as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the

department and pay a tax on all natural gas fuel purchases beginning January 1, ~~2024~~ 2019.

Section 30. Subsection (2) of section 206.9955, Florida Statutes, is amended to read:

206.9955 Levy of natural gas fuel tax.—

(2) Effective January 1, ~~2024~~ 2019, the following taxes shall be imposed:

(a) An excise tax of 4 cents upon each motor fuel equivalent gallon of natural gas fuel.

(b) An additional tax of 1 cent upon each motor fuel equivalent gallon of natural gas fuel, which is designated as the “ninth-cent fuel tax.”

(c) An additional tax of 1 cent on each motor fuel equivalent gallon of natural gas fuel by each county, which is designated as the “local option fuel tax.”

(d) An additional tax on each motor fuel equivalent gallon of natural gas fuel, which is designated as the “State Comprehensive Enhanced Transportation System Tax,” at a rate determined pursuant to this paragraph. Before January 1, 2024, and each year thereafter ~~Each calendar year~~, the department shall determine the tax rate applicable to the sale of natural gas fuel for the following 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the ~~initially established~~ tax rate of 5.8 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.

(e)1. An additional tax is imposed on each motor fuel equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel. Before January 1, 2024, and each year thereafter ~~Each calendar year~~, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1. ~~The tax rate is calculated by adjusting the initially established tax rate of 9.2 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2013.~~

2. The department is authorized to adopt rules and publish forms to administer this paragraph.

Section 31. Subsection (1) of section 206.996, Florida Statutes, is amended to read:

206.996 Monthly reports by natural gas fuel retailers; deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February ~~2024~~ 2019, and each month thereafter, no later than the 20th day of each month, monthly reports electronically with the department showing information on inventory, purchases, nontaxable disposals, taxable uses, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax.

Section 32. Section 210.205, Florida Statutes, is created to read:

210.205 Cigarette tax distribution reporting.—By March 15 of each year, each entity that received a distribution pursuant to s. 210.20(2)(b) in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:

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

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

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

Section 33. Effective January 1, 2019, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

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

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of ~~5.7~~ 5.8 percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and

shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) When the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5.7 ~~5.8~~ percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

Section 34. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, is amended to read:

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

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

(d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire any interest in land for public recreation, conservation, or protection of natural resources or to prevent or satisfy private property rights claims resulting from limitations imposed by the designation of an area of critical state concern; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than

75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term “infrastructure” means:

a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service. For purposes of this sub-subparagraph, the term “public facilities” means facilities as defined in s. 163.3164(38), s. 163.3221(13), or s. 189.012(5), and includes facilities that are necessary to carry out governmental purposes, including, but not limited to, fire stations, general governmental office buildings, and animal shelters, regardless of whether the facilities are owned by the local taxing authority or another governmental entity.

b. A fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.

d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any subsequent owner until the end of the minimum period.

e. Any land acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local

government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this sub-subparagraph.

f. Instructional technology used solely in a school district's classrooms. As used in this sub-subparagraph, the term "instructional technology" means an interactive device that assists a teacher in instructing a class or a group of students and includes the necessary hardware and software to operate the interactive device. The term also includes support systems in which an interactive device may mount and is not required to be affixed to the facilities.

2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.

3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

Section 35. Effective upon this act becoming a law, subsection (10) is added to section 212.055, Florida Statutes, to read:

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



(10) PERFORMANCE AUDIT.—

(a) For any referendum held on or after the effective date of this act to adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the surtax adoption proposed by the county or school district. The Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

(b) At least 60 days before the referendum is held, the performance audit shall be completed and the audit report, including any findings, recommendations, or other accompanying documents shall be made available on the official website of the county or school district. The county or school district shall keep the information on its website for 2 years from the date it was posted.

(c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

(d) This subsection does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum.

Section 36. Paragraphs (e) and (p) of subsection (5) and paragraphs (ff) and (jjj) of subsection (7) of section 212.08, Florida Statutes, are amended, paragraph (t) is added to subsection (5) of that section, and paragraph (oo) is added to subsection (7) of that section, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of

the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(e) *Gas or electricity used for certain agricultural purposes.*—

1. Butane gas, propane gas, natural gas, and all other forms of liquefied petroleum gases are exempt from the tax imposed by this chapter if used in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm and no part of which gas is used in any vehicle or equipment driven or operated on the public highways of this state, or if used in any tractor, vehicle, or other farm equipment that is used directly or indirectly for the production, packing, or processing of aquacultural products as defined in s. 597.0015. This restriction does not apply to the movement of farm vehicles or farm equipment between farms. The transporting of bees by water and the operating of equipment used in the apiary of a beekeeper is also deemed an exempt use.

2. Electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm, inclusive of the raising of aquaculture products as defined in s. 597.0015, or used directly or indirectly in a packinghouse, is exempt from the tax imposed by this chapter. As used in this subsection, the term “packinghouse” means any building or structure where fruits, vegetables, or meat from cattle or hogs or fish is packed or otherwise prepared for market or shipment in fresh form for wholesale distribution. The exemption does not apply to electricity used in buildings or structures where agricultural products are sold at retail. This exemption applies only if the electricity used for the exempt purposes is separately metered. If the electricity is not separately metered, it is conclusively presumed that some portion of the electricity is used for a nonexempt purpose, and all of the electricity used for such purposes is taxable. For purposes of this subparagraph, the term “fish” means any of numerous cold-blooded aquatic vertebrates of the superclass Pisces, characteristically having fins, gills, and a streamlined body, which is raised through aquaculture.

(p) *Community contribution tax credit for donations.*—

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as provided in this paragraph:

a. The credit shall be computed as 50 percent of the person’s approved annual community contribution.

b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-

subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any time limitation that would otherwise apply under s. 215.26.

c. A person may not receive more than \$200,000 in annual tax credits for all approved community contributions made in any one year.

d. All proposals for the granting of the tax credit require the prior approval of the Department of Economic Opportunity.

e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5 million ~~\$21.4 million~~ in the 2019-2020 2017-2018 fiscal year, and \$10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and \$3.5 million each fiscal year for all other projects. As used in this paragraph, the term “person with special needs” has the same meaning as in s. 420.0004 and the terms “low-income person,” “low-income household,” “very-low-income person,” and “very-low-income household” have the same meanings as in s. 420.9071.

f. A person who is eligible to receive the credit provided in this paragraph, s. 220.183, or s. 624.5105 may receive the credit only under one section of the person’s choice.

2. Eligibility requirements.—

a. A community contribution by a person must be in the following form:

(I) Cash or other liquid assets;

(II) Real property, including 100 percent ownership of a real property holding company;

(III) Goods or inventory; or

(IV) Other physical resources identified by the Department of Economic Opportunity.

For purposes of this sub-subparagraph, the term “real property holding company” means a Florida entity, such as a Florida limited liability company, that is wholly owned by the person; is the sole owner of real property, as defined in s. 192.001(12), located in the state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no

material assets other than the real property and any other property that qualifies as a community contribution.

b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term “project” means activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households; designed to provide housing opportunities for persons with special needs; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a project approved between January 1, 1996, and December 31, 1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing, contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

(I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community contribution, directly related to special needs, low-income, or very-low-income projects; and

(IV) Removal of liens recorded against residential property by municipal, county, or special district local governments if satisfaction of the lien is a necessary precedent to the transfer of the property to a low-income person or very-low-income person for the purpose of promoting home ownership. Contributions for lien removal must be received from a nonrelated third party.

c. The project must be undertaken by an “eligible sponsor,” which includes:

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for persons with special needs, low-

income households, or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons;

- (III) A neighborhood housing services corporation;
- (IV) A local housing authority created under chapter 421;
- (V) A community redevelopment agency created under s. 163.356;
- (VI) A historic preservation district agency or organization;
- (VII) A local workforce development board;
- (VIII) A direct-support organization as provided in s. 1009.983;
- (IX) An enterprise zone development agency created under s. 290.0056;
- (X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;
- (XI) Units of local government;
- (XII) Units of state government; or
- (XIII) Any other agency that the Department of Economic Opportunity designates by rule.

A contributing person may not have a financial interest in the eligible sponsor.

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit

applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

(A) If tax credit applications submitted for approved projects of an eligible sponsor do not exceed \$200,000 in total, the credits shall be granted in full if the tax credit applications are approved.

(B) If tax credit applications submitted for approved projects of an eligible sponsor exceed \$200,000 in total, the amount of tax credits granted pursuant to sub-sub-sub-subparagraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be granted to each approved tax credit application on a pro rata basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and shall grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications on a pro rata basis.

### 3. Application requirements.—

a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and regulations.

b. A person seeking to participate in this program must submit an application for tax credit to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the type, value, and purpose of the contribution. The sponsor shall verify, in writing, the terms of the application and indicate its receipt of the contribution, and such verification must accompany the application for tax credit. The person must submit a separate tax credit application to the Department of

Economic Opportunity for each individual contribution that it makes to each individual project.

c. A person who has received notification from the Department of Economic Opportunity that a tax credit has been approved must apply to the department to receive the refund. Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of the notification. A person may submit only one application for refund to the department within a 12-month period.

4. Administration.—

a. The Department of Economic Opportunity may adopt rules necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

c. The Department of Economic Opportunity shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.

(t) *Machinery and equipment used in aquacultural activities.*—

1. Industrial machinery and equipment purchased for use in aquacultural activities at fixed locations are exempt from the tax imposed by this chapter.

2. As used in this paragraph, the term:

a. “Aquacultural activities” means the business of the cultivation of aquatic organisms and certification under s. 597.004. Aquacultural activities must produce an aquaculture product. For purposes of this subparagraph, the term “aquaculture product” means aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions. Such products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification.

b. “Industrial machinery and equipment” means tangible personal property or other property that has a depreciable life of 3 years or more and that is used as an integral part in the manufacturing, processing,

compounding, or production of tangible personal property for sale. The term includes a building and its structural components, including heating and air-conditioning systems. The term includes parts and accessories only to the extent that the exemption thereof is consistent with this paragraph.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(ff) *Certain electricity or steam uses.*—

1. Subject to the provisions of subparagraph 4., charges for electricity or steam used to operate machinery and equipment at a fixed location in this state when such machinery and equipment is used to manufacture, process, compound, produce, or prepare for shipment items of tangible personal property for sale, or to operate pollution control equipment, recycling equipment, maintenance equipment, or monitoring or control equipment used in such operations are exempt to the extent provided in this paragraph. If 75 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 100 percent of the charges for electricity or steam used at the fixed location are exempt. If less than 75 percent but 50 percent or more of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 50 percent of the charges for electricity or steam used at the fixed location are exempt. If less than 50 percent of the electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, none of the charges for electricity or steam used at the fixed location are exempt.

2. This exemption applies only to industries classified under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and 39 and Industry Group Number 212 and industries classified under NAICS code 423930. As used in this paragraph, “SIC” means those classifications contained in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President. As used in this subparagraph, the term “NAICS” means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.



3. Possession by a seller of a written certification by the purchaser, certifying the purchaser's entitlement to an exemption permitted by this subsection, relieves the seller from the responsibility of collecting the tax on the nontaxable amounts, and the department shall look solely to the purchaser for recovery of such tax if it determines that the purchaser was not entitled to the exemption.

4. Such exemption shall be applied as follows: beginning July 1, 2000, 100 percent of the charges for such electricity or steam shall be exempt.

(jjj) *Certain machinery and equipment.*—

1. Industrial machinery and equipment purchased by eligible manufacturing businesses which is used at a fixed location in this state for the manufacture, processing, compounding, or production of items of tangible personal property for sale is exempt from the tax imposed by this chapter. If, at the time of purchase, the purchaser furnishes the seller with a signed certificate certifying the purchaser's entitlement to exemption pursuant to this paragraph, the seller is not required to collect the tax on the sale of such items, and the department shall look solely to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption.

2. For purposes of this paragraph, the term:

a. "Eligible manufacturing business" means any business whose primary business activity at the location where the industrial machinery and equipment is located is within the industries classified under NAICS codes 31, 32, 33, 112511, and 423930.

b. "Eligible postharvest activity business" means a business whose primary business activity, at the location where the postharvest machinery and equipment is located, is within the industries classified under NAICS code 115114.

c. "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

d. "Primary business activity" means an activity representing more than 50 percent of the activities conducted at the location where the industrial machinery and equipment or postharvest machinery and equipment is located.

e. "Industrial machinery and equipment" means tangible personal property or other property that has a depreciable life of 3 years or more and that is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale. The term includes tangible personal property or other property that has a depreciable life of 3 years or more which is used as an integral part in the recycling of metals for sale. A building and its structural components are not industrial machinery and equipment unless the building or structural component is so

closely related to the industrial machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the machinery and equipment are replaced. Heating and air conditioning systems are not industrial machinery and equipment unless the sole justification for their installation is to meet the requirements of the production process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonproduction activities. The term includes parts and accessories for industrial machinery and equipment only to the extent that the parts and accessories are purchased before the date the machinery and equipment are placed in service.

f. “Postharvest activities” means services performed on crops, after their harvest, with the intent of preparing them for market or further processing. Postharvest activities include, but are not limited to, crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling.

g. “Postharvest machinery and equipment” means tangible personal property or other property with a depreciable life of 3 years or more which is used primarily for postharvest activities. A building and its structural components are not postharvest industrial machinery and equipment unless the building or structural component is so closely related to the postharvest machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the postharvest machinery and equipment is replaced. Heating and air conditioning systems are not postharvest machinery and equipment unless the sole justification for their installation is to meet the requirements of the postharvest activities process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonpostharvest activities.

3. Postharvest machinery and equipment purchased by an eligible postharvest activity business which is used at a fixed location in this state is exempt from the tax imposed by this chapter. All labor charges for the repair of, and parts and materials used in the repair of and incorporated into, such postharvest machinery and equipment are also exempt. If, at the time of purchase, the purchaser furnishes the seller with a signed certificate certifying the purchaser’s entitlement to exemption pursuant to this subparagraph, the seller is not required to collect the tax on the sale of such items, and the department shall look solely to the purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption.

4. A mixer drum affixed to a mixer truck which is used at any location in this state to mix, agitate, and transport freshly mixed concrete in a plastic state for sale is exempt from the tax imposed by this chapter. Parts and labor required to affix a mixer drum exempt under this subparagraph to a mixer truck are also exempt. If, at the time of purchase, the purchaser furnishes the seller with a signed certificate certifying the purchaser’s entitlement to exemption pursuant to this subparagraph, the seller is not required to collect the tax on the sale of such items, and the department shall look solely to the

purchaser for recovery of the tax if it determines that the purchaser was not entitled to the exemption. This subparagraph is repealed April 30, 2017.

(ooo) *Recycling roll off containers.*—Recycling roll off containers purchased by a business whose primary business activity is within the industry classified under NAICS code 423930 and which are used exclusively for business activities within the industry classified under NAICS code 423930 are exempt from the tax imposed by this chapter. As used in this paragraph, the term “NAICS” means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

Section 37. Subsection (11) of section 212.12, Florida Statutes, is amended to read:

212.12 Dealer’s credit for collecting tax; penalties for noncompliance; powers of Department of Revenue in dealing with delinquents; brackets applicable to taxable transactions; records required.—

(11) The department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to all taxable transactions that occur in counties that have a surtax at a rate other than 1 percent which would otherwise have been transactions taxable at the rate of 6 percent. Likewise, the department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to transactions taxable at 4.35 percent pursuant to s. 212.05(1)(e)1.c. or the applicable tax rate pursuant to s. 212.031(1) and on transactions which would otherwise have been so taxable in counties which have adopted a discretionary sales surtax.

Section 38. Section 212.205, Florida Statutes, is created to read:

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

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

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

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

Section 39. Subsection (1) of section 213.018, Florida Statutes, is amended to read:

213.018 Taxpayer problem resolution program; taxpayer assistance orders.—A taxpayer problem resolution program shall be available to taxpayers to facilitate the prompt review and resolution of taxpayer complaints and problems which have not been addressed or remedied through normal administrative proceedings or operational procedures and to assure that taxpayer rights are safeguarded and protected during tax determination and collection processes.

(1) The Chief Inspector General shall appoint a taxpayers' rights advocate, and the executive director of the Department of Revenue shall designate a taxpayers' rights advocate and adequate staff to administer the taxpayer problem resolution program.

Section 40. Paragraph (a) of subsection (7) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

(7)(a) Any information received by the Department of Revenue in connection with the administration of taxes, including, but not limited to, information contained in returns, reports, accounts, or declarations filed by persons subject to tax, shall be made available to the following in performance of their official duties:

1. The Auditor General or his or her authorized agent;
2. The director of the Office of Program Policy Analysis and Government Accountability or his or her authorized agent;
3. The Chief Financial Officer or his or her authorized agent;
4. The Director of the Office of Insurance Regulation of the Financial Services Commission or his or her authorized agent;
5. A property appraiser or tax collector or their authorized agents pursuant to s. 195.084(1);
6. Designated employees of the Department of Education solely for determination of each school district's price level index pursuant to s. 1011.62(2); and
7. The executive director of the Department of Economic Opportunity or his or her authorized agent;
8. The taxpayers' rights advocate or his or her authorized agent pursuant to s. 20.21(3); and
9. The coordinator of the Office of Economic and Demographic Research or his or her authorized agent.

Section 41. Section 218.131, Florida Statutes, is created to read:

218.131 Offset for tax loss associated with reductions in value of certain residences due to specified hurricanes.—

(1) In the 2019-2020 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by Monroe County and by fiscally constrained counties, as defined in s. 218.67(1), and all taxing jurisdictions within such counties, which occur as a direct result of the implementation of s. 197.318. The moneys appropriated for this purpose shall be distributed in January 2020 among the affected taxing jurisdictions based on each jurisdiction's reduction in ad valorem tax revenue resulting from the implementation of s. 197.318.

(2) On or before November 15, 2019, each affected taxing jurisdiction shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include a copy of the notice required by s. 197.318(4)(b) from the tax collector who reports to the affected taxing jurisdiction the reduction in ad valorem taxes it will incur as a result of implementation of s. 197.318. If Monroe County, a fiscally constrained county, or an eligible taxing jurisdiction within such county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 42. Section 218.135, Florida Statutes, is created to read:

218.135 Offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment.—

(1) For the 2018-2019 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), which occur as a direct result of the implementation of s. 193.4516. The moneys appropriated for this purpose shall be distributed in January 2019 among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation s. 193.4516.

(2) On or before November 15, 2018, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include an estimate of the reduction in taxable value directly attributable to the implementation of s. 193.4516 for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation shall also include the county millage rates applicable in all such jurisdictions for the current year. For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the applicable millage rate for each county taxing jurisdiction

in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 43. For the 2018-2019 fiscal year, the sum of \$650,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to implement s. 218.135, Florida Statutes.

Section 44. Paragraph (c) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—

(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.—

(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(p), and s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year, and \$10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$3.5 million each fiscal year for all other projects.

Section 45. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

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

Section 46. Effective January 1, 2019, subsection (9) of section 318.14, Florida Statutes, is amended to read:

318.14 Noncriminal traffic infractions; exception; procedures.—

(9) Any person who does not hold a commercial driver license or commercial learner's permit and who is cited while driving a noncommercial motor vehicle for an infraction under this section other than a violation of s. 316.183(2), s. 316.187, or s. 316.189 when the driver exceeds the posted limit by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in lieu of a court appearance, elect to attend in the location of his or her choice within this state a basic driver improvement course approved by the Department of Highway Safety and Motor Vehicles. In such a case, adjudication must be withheld, any civil

penalty that is imposed by s. 318.18(3) must be reduced by 9 percent, and points, as provided by s. 322.27, may not be assessed. However, a person may not make an election under this subsection if the person has made an election under this subsection in the preceding 12 months. A person may not make more than five elections within his or her lifetime under this subsection. The requirement for community service under s. 318.18(8) is not waived by a plea of nolo contendere or by the withholding of adjudication of guilt by a court. If a person makes an election to attend a basic driver improvement course under this subsection, 9 ~~18~~ percent of the civil penalty imposed under s. 318.18(3) shall be deposited in the State Courts Revenue Trust Fund; however, that portion is not revenue for purposes of s. 28.36 and may not be used in establishing the budget of the clerk of the court under that section or s. 28.35.

Section 47. Effective January 1, 2019, paragraph (b) of subsection (1) of section 318.15, Florida Statutes, is amended to read:

318.15 Failure to comply with civil penalty or to appear; penalty.—

(1)

(b) However, a person who elects to attend driver improvement school and has paid the civil penalty as provided in s. 318.14(9), but who subsequently fails to attend the driver improvement school within the time specified by the court ~~is shall~~ be deemed to have admitted the infraction and shall be adjudicated guilty. If the person received a 9-percent ~~In such a case in which there was an 18-percent~~ reduction pursuant to s. 318.14(9) as ~~it existed before February 1, 2009~~, the person must pay the clerk of the court that amount and a processing fee of up to \$18, after which ~~no~~ additional penalties, court costs, or surcharges may not ~~shall~~ be imposed for the violation. In all other such cases, the person must pay the clerk a processing fee of up to \$18, after which ~~no~~ additional penalties, court costs, or surcharges may not ~~shall~~ be imposed for the violation. The clerk of the court shall notify the department of the person's failure to attend driver improvement school and points shall be assessed pursuant to s. 322.27.

Section 48. Paragraphs (m) and (n) of subsection (4) of section 320.08, Florida Statutes, are amended to read:

320.08 License taxes.—Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(3), tri-vehicles as defined in s. 316.003, and mobile homes as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

(4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS VEHICLE WEIGHT.—

(m) Notwithstanding the declared gross vehicle weight, a truck tractor used within the state or within a 150-mile radius of its home address is eligible for a license plate for a fee of \$324 flat if:

1. The truck tractor is used exclusively for hauling forestry products; or
2. The truck tractor is used primarily for the hauling of forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of the truck tractor.

Of the fee imposed by this paragraph, \$84 shall be deposited into the General Revenue Fund.

(n) A truck tractor or heavy truck, not operated as a for-hire vehicle ~~and~~, which is engaged exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products within the state or within a 150-mile radius of its home address, is eligible for a restricted license plate for a fee of:

1. If such vehicle's declared gross vehicle weight is less than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be deposited into the General Revenue Fund.
2. If such vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports from the point of production to the point of primary manufacture; to the point of assembling the same; or to a shipping point of a rail, water, or motor transportation company, \$324 flat, of which \$84 shall be deposited into the General Revenue Fund.

Such not-for-hire truck tractors and heavy trucks used exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products may be incidentally used to haul farm implements and fertilizers delivered direct to the growers. The department may require any documentation deemed necessary to determine eligibility ~~before~~ prior to issuance of this license plate. For the purpose of this paragraph, "not-for-hire" means the owner of the motor vehicle must also be the owner of the raw, unprocessed, and nonmanufactured agricultural or horticultural product, or the user of the farm implements and fertilizer being delivered.

Section 49. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

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

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of \$18.5 million in tax credits in fiscal year 2018-2019 and \$10 million in tax credits each fiscal year thereafter.



Section 50. Chapter 451, Florida Statutes, consisting of sections 451.01 and 451.02, Florida Statutes, is created to read:

CHAPTER 451

MARKETPLACE CONTRACTORS

451.01 Definitions.—For purposes of this chapter, the term:

(1) “Household services” means:

(a) Furniture assembly;

(b) Interior painting;

(c) Television mounting;

(d) Local moving help, such as packing, lifting, loading, and rearranging household items, but excluding transporting items;

(e) Hanging pictures, mirrors, curtains, blinds, and shelves;

(f) Home cleaning;

(g) Installation of in-home technology that does not require a hardwired electrical connection; or

(h) Installing or replacing door hardware.

Household services do not include services that require licensure under chapter 489.

(2) “Marketplace contractor” means any individual who:

(a) Enters into an agreement with a marketplace platform to use the platform’s technology application to connect with third-party individuals or entities seeking temporary household services.

(b) In return for compensation, offers or provides temporary household services to third-party individuals or entities through the marketplace platform’s technology application.

(3) “Marketplace platform” or “platform” means an entity operating in this state which:

(a) Offers an online-enabled technology application service, website, or system that enables marketplace contractors to provide services to third-party individuals or entities seeking such temporary household services.

(b) Accepts service requests from the public only through its online-enabled technology application service, website, or system.

451.02 Marketplace contractors.—

(1) A marketplace contractor must be treated as an independent contractor, and not as an employee, of the marketplace platform for all purposes under state and local laws, regulations, and ordinances, including, but not limited to, chapters 440 and 443, if all of the following conditions are met:

(a) The marketplace platform does not unilaterally prescribe specific hours during which the marketplace contractor must be available to accept service requests submitted through the platform from third-party individuals or entities.

(b) The marketplace platform does not prohibit the marketplace contractor from using the technology application offered by other marketplace platforms.

(c) The marketplace platform does not restrict the contractor from engaging in any other occupation or business.

(d) The marketplace platform and marketplace contractor agree in writing that the marketplace contractor is an independent contractor with respect to the marketplace platform.

(e) The marketplace contractor bears all or substantially all of the marketplace contractor's expenses incurred by the marketplace contractor in performing the services.

(f) The marketplace contractor is responsible for paying taxes on the marketplace contractor's income.

(2) Subsection (1) applies to services performed by a marketplace contractor before July 1, 2018, if the conditions set forth in subsection (1) were satisfied when the services were performed.

(3) Compliance with subsection (1) is not mandatory to establish the existence of an independent contractor relationship. The exclusion of any person or service from this section does not create any presumption and is not admissible to deny the existence of an independent contractor relationship.

(4) Third-party individuals or entities seeking services through the marketplace platform and marketplace contractors must comply with chapter 440 in the same manner as if they had not connected through the marketplace platform.

(5) This section does not apply to:

(a) Services performed in the employ of the state, a political subdivision of the state, an Indian tribe, an instrumentality of a state, or any political subdivision of a state or an Indian tribe which is wholly owned by one or more states, political subdivisions, or Indian tribes, respectively, provided

that such service is excluded from employment as defined in s. 3306 of the Federal Unemployment Tax Act.

(b) Services performed in the employ of a religious, charitable, educational, or other organization which is excluded from employment as defined in ss. 3301-3311 of the Federal Unemployment Tax Act, solely by reason of s. 3306(c)(8) of the act.

Section 51. Paragraph (c) of subsection (1) of section 624.5105, Florida Statutes, is amended to read:

624.5105 Community contribution tax credit; authorization; limitations; eligibility and application requirements; administration; definitions; expiration.—

(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is \$12.5 million in the 2018-2019 fiscal year, \$13.5 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year, and \$10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and \$3.5 million each fiscal year for all other projects.

Section 52. Effective January 1, 2019, subsection (3) of section 741.01, Florida Statutes, is amended to read:

741.01 County court judge or clerk of the circuit court to issue marriage license; fee.—

(3) An additional fee of \$25 shall be paid to the clerk upon receipt of the application for issuance of a marriage license. Each month, The moneys collected shall be remitted by the clerk shall remit \$12.50 of the fee to the Department of Revenue, monthly, for deposit in the General Revenue Fund and \$12.50 of the fee to the Department of Revenue for deposit into the State Courts Revenue Trust Fund.

Section 53. Subsection (5) of section 1011.71, Florida Statutes, is amended to read:

1011.71 District school tax.—

(5) ~~Effective July 1, 2008,~~ A school district may expend, subject to the ~~provisions of s. 200.065,~~ up to \$150 ~~\$100~~ per unweighted full-time equivalent student from the revenue generated by the millage levy authorized by subsection (2) to fund, in addition to expenditures authorized in paragraphs (2)(a)-(j), expenses for the following:

(a) The purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.

(b) Payment of the cost of premiums, as defined in s. 627.403, for property and casualty insurance necessary to insure school district educational and ancillary plants. As used in this paragraph, casualty insurance has the same meaning as in s. 624.605(1)(d), (f), (g), (h), and (m). Operating revenues that are made available through the payment of property and casualty insurance premiums from revenues generated under this subsection may be expended only for nonrecurring operational expenditures of the school district.

Section 54. Clothing and school supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 3, 2018, through August 5, 2018, on the retail sale of:

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

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

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

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

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

(3) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2018, the dealer must notify the Department of Revenue in writing of its election to collect sales tax during

the holiday and must post a copy of that notice in a conspicuous location at its place of business.

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

(5) For the 2017-2018 fiscal year, the sum of \$243,814 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section. Funds remaining unexpended or unencumbered from this appropriation as of June 30, 2018, shall revert and be reappropriated for the same purpose in the 2018-2019 fiscal year.

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

Section 55. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from June 1, 2018, through June 7, 2018, on the retail sale of:

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

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

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

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

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

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

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

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

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

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

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

509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(4) For the 2017-2018 fiscal year, the sum of \$70,072 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

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

Section 56. Equipment used to generate emergency electric energy.—

(1) The purchase of any equipment to generate emergency electric energy at a nursing home facility as defined in s. 400.021(12), Florida Statutes, or an assisted living facility as defined in s. 429.02(5), Florida Statutes, is exempt from the tax imposed under chapter 212, Florida Statutes, during the period from July 1, 2017, through December 31, 2018. The electric energy that is generated must be used at the home or facility and meet the energy needs for emergency generation for that size and class of facility.

(2) The purchaser of the equipment must provide the dealer with an affidavit certifying that the equipment will only be used as provided in subsection (1).

(3) The exemption provided in subsection (1) is limited to a maximum of \$15,000 in tax for the purchase of equipment for any single facility.

(4)(a) The exemption under this section may be applied at the time of purchase or is available through a refund from the Department of Revenue of previously paid taxes. For purchases made before the effective date of this section, an application for refund must be submitted to the department within 6 months after the effective date of this section. For purchases made on or after the effective date of this section, if the exemption was not applied to the purchase, an application for refund must be submitted to the department within 6 months after the date of purchase.

(b) The purchaser of the emergency electric equipment applying for a refund under this subsection must provide the department with an affidavit certifying that the equipment will only be used as provided in subsection (1).

(5) A person furnishing a false affidavit to the dealer pursuant to subsection (2) or the Department of Revenue pursuant to subsection (4) is subject to the penalty set forth in s. 212.085, Florida Statutes, and as otherwise authorized by law.

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

(7) Notwithstanding any other law, emergency rules adopted pursuant to subsection (6) are effective for 6 months after adoption and may be

renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(8) This section is considered a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.

(9) This section shall take effect upon becoming a law and operates retroactively to July 1, 2017.

Section 57. Fencing materials used in agriculture.—

(1) The purchase of fencing materials used in the repair of farm fences on land classified as agricultural under s. 193.461, Florida Statutes, is exempt from the tax imposed under chapter 212, Florida Statutes, during the period from September 10, 2017, through May 31, 2018, if the fencing materials will be or were used to repair damage to fences that occurred as a direct result of the impact of Hurricane Irma. The exemption provided by this section is available only through a refund from the Department of Revenue of previously paid taxes.

(2) To receive a refund pursuant to this section, the owner of the fencing materials or the real property into which the fencing materials were incorporated must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The address and assessment roll parcel number of the agricultural land in which the fencing materials was or will be used.

(c) The sales invoice or other proof of purchase of the fencing materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased.

(d) An affidavit executed by the owner of the fencing materials or the real property into which the fencing materials were or will be incorporated, including a statement that the fencing materials were or will be used to repair fencing damaged as a direct result of the impact of Hurricane Irma.

(3) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (2) is subject to the penalty set forth in s. 212.085, Florida Statutes, and as otherwise authorized by law.

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

(5) Notwithstanding any other law, emergency rules adopted pursuant to subsection (4) are effective for 6 months after adoption and may be

renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) This section is considered a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.

(7) This section shall take effect upon becoming a law and operates retroactively to September 10, 2017.

Section 58. Building materials used in the repair of nonresidential farm buildings damaged by Hurricane Irma.—

(1) Building materials used to repair a nonresidential farm building damaged as a direct result of the impact of Hurricane Irma and purchased during the period from September 10, 2017, through May 31, 2018, are exempt from the tax imposed under chapter 212, Florida Statutes. The exemption provided by this section is available only through a refund of previously paid taxes.

(2) For purposes of the exemption provided in this section, the term:

(a) “Building materials” means tangible personal property that becomes a component part of a nonresidential farm building.

(b) “Nonresidential farm building” has the same meaning as in s. 604.50, Florida Statutes.

(3) To receive a refund pursuant to this section, the owner of the building materials or of the real property into which the building materials will be or were incorporated must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The address and assessment roll parcel number of the real property where the building materials were or will be used.

(c) The sales invoice or other proof of purchase of the building materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased.

(d) An affidavit executed by the owner of the building materials or the real property into which the building materials will be or were incorporated, including a statement that the building materials were or will be used to repair the nonresidential farm building damaged as a direct result of the impact of Hurricane Irma.

(4) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (3) is subject to the penalty set forth in s. 212.085, Florida Statutes, and as otherwise provided by law.



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

(6) Notwithstanding any other law, emergency rules adopted pursuant to subsection (5) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(7) This section is considered a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.

(8) This section shall take effect upon becoming a law and operates retroactively to September 10, 2017.

Section 59. Refund of fuel taxes used for agricultural shipment after Hurricane Irma.—

(1) Fuel purchased and used in this state during the period from September 10, 2017, through June 30, 2018, which is or was used in any motor vehicle driven or operated upon the public highways of this state for agricultural shipment is exempt from all state and county taxes authorized or imposed under parts I and II of chapter 206, Florida Statutes, excluding the taxes imposed under s. 206.41(1)(a) and (h), Florida Statutes. The exemption provided by this section is available to the fuel purchaser in an amount equal to the fuel tax imposed on fuel that was purchased for agricultural shipment during the period from September 10, 2017, through June 30, 2018. The exemption provided by this section is only available through a refund from the Department of Revenue.

(2) For purposes of the exemption provided in this section, the term:

(a) “Agricultural processing or storage facility” means property used or useful in separating, cleaning, processing, converting, packaging, handling, storing, and other activities necessary to prepare crops, livestock, related products, and other products of agriculture, and includes nonfarm facilities that produce agricultural products in whole or in part through natural processes, animal husbandry, and apiaries.

(b) “Agricultural product” means the natural products of a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary, including livestock as defined in s. 585.01(13), Florida Statutes.

(c) “Agricultural shipment” means the transport of any agricultural product from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary to an agricultural processing or storage facility.

(d) “Fuel” means motor fuel or diesel fuel, as those terms are defined in ss. 206.01 and 206.86, Florida Statutes, respectively.

(e) “Fuel tax” means all state and county taxes authorized or imposed on fuel under chapter 206, Florida Statutes.

(f) “Motor vehicle” and “public highways” have the same meanings as in s. 206.01, Florida Statutes.

(3) To receive a refund pursuant to this section, the fuel purchaser must apply to the Department of Revenue by December 31, 2018. The refund application must include the following information:

(a) The name and address of the person claiming the refund.

(b) The names and addresses of up to three owners of farms, nurseries, forests, groves, orchards, vineyards, gardens, or apiaries whose agricultural products were shipped by the person seeking the refund pursuant to this section.

(c) The sales invoice or other proof of purchase of the fuel, showing the number of gallons of fuel purchased, the type of fuel purchased, the date of purchase, and the name and place of business of the dealer from whom the fuel was purchased.

(d) The license number or other identification number of the motor vehicle that used the exempt fuel.

(e) An affidavit executed by the person seeking the refund pursuant to this section, including a statement that he or she purchased and used the fuel for which the refund is being claimed during the period from September 10, 2017, through June 30, 2018, for an agricultural shipment.

(4) A person furnishing a false affidavit to the Department of Revenue pursuant to subsection (3) is subject to the penalty set forth in s. 206.11, Florida Statutes, and as otherwise provided by law.

(5) The tax imposed under s. 212.0501, Florida Statutes, does not apply to fuel that is exempt under this section and for which a fuel purchaser received a refund under this section.

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

(7) Notwithstanding any other law, emergency rules adopted pursuant to subsection (6) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(8) This section is considered a revenue law for the purposes of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011, Florida Statutes, applies to this section.

(9) This section shall take effect upon becoming a law and operate retroactively to September 10, 2017.

Section 60. The amendments made by this act to ss. 197.3631, 197.572, and 197.573, Florida Statutes, and the creation by this act of s. 193.0237, Florida Statutes, first apply to taxes and special assessments levied in 2018.

Section 61. For the 2018-2019 fiscal year, the sum of \$91,319 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to implement the provisions of this act.

Section 62. The Division of Law Revision and Information is directed to replace the phrase “the effective date of this act” wherever it occurs in this act, except in ss. 163.01 and 197.572, Florida Statutes, with the date this act becomes a law.

Section 63. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2018.

Approved by the Governor March 23, 2018.

Filed in Office Secretary of State March 23, 2018.