

CHAPTER 2020-10

Committee Substitute for House Bill No. 7097

An act relating to taxation; amending s. 125.0104, F.S.; increasing a population limit on counties that may use tourist development tax revenues for certain uses; creating s. 193.019, F.S.; defining terms; requiring county property appraisers to annually calculate and submit to the Department of Revenue certain property tax reductions granted to owners of hospital property; requiring applicants for the property tax exemption for hospitals to annually submit certain information and a signed statement to the department; specifying requirements for the department in reviewing such information and in determining whether the exemption should be limited; requiring the department to publish certain data; authorizing the department to adopt rules; creating s. 193.1557, F.S.; extending the timeframe within which certain changes to property damaged or destroyed by Hurricane Michael must commence to prevent the assessed value of the property from increasing; providing applicability; providing for future repeal; amending s. 194.035, F.S.; specifying circumstances under which a special magistrate's appraisal may not be submitted as evidence to a value adjustment board; amending s. 195.073, F.S.; revising the property classifications for certain multi-family housing and commercial and industrial properties; amending s. 195.096, F.S.; revising requirements for the department's review and publication of findings of county assessment rolls; amending s. 196.173, F.S.; revising the military operations that qualify certain servicemembers for an additional ad valorem tax exemption; providing applicability; revising the deadlines for applying for additional ad valorem tax exemptions for certain servicemembers for a specified tax year; authorizing a property appraiser to grant an exemption for an untimely filed application if certain conditions are met; providing procedures for an applicant to file a petition with the value adjustment board if an application is denied; providing applicability; amending s. 196.1978, F.S.; providing applicability of the affordable housing property tax exemption to vacant units if certain conditions are met; providing retroactive operation; providing legislative intent relating to ownership of exempt property by certain limited liability companies; providing applicability of the tax exemption, under certain circumstances, to certain units occupied by natural persons or families whose income no longer meets income limits; amending s. 200.065, F.S.; authorizing a property appraiser in a county for which the Governor has declared a state of emergency to post notices of proposed property taxes on its website if mailing the notice is not possible; providing for an extension of sending the notice during such state of emergency; specifying a duty of the property appraiser; specifying hearing advertisement requirements for multi-county taxing authorities under certain circumstances; specifying procedures and requirements for taxing authorities, counties, and school districts for hearings and notices in the event of a state of emergency;

amending s. 200.069, F.S.; specifying a limitation on the information that property appraisers may include in the notice of ad valorem taxes and non-ad valorem assessments; amending s. 206.05, F.S.; increasing the maximum bond the department may require from a terminal supplier, importer, exporter, or wholesaler of motor fuel; amending s. 206.8741, F.S.; revising a penalty for failure to provide or post a notice relating to dyed diesel fuel; amending s. 206.90, F.S.; increasing the maximum bond the department may require from a terminal supplier, importer, exporter, or wholesaler of diesel fuel; amending s. 212.05, F.S.; revising timeframes for certain documentation to be provided to the department for the purposes of a sales tax exemption for the sale of certain boats and aircraft; amending s. 212.055, F.S.; specifying a limitation on the duration of a charter county and regional transportation system surtax levied pursuant to a referendum held on or after a certain date; requiring that resolutions to approve a school capital outlay surtax include a statement relating to the sharing of revenues with eligible charter schools in a specified manner; specifying authorized uses of surtax revenues shared with charter schools; providing an accounting requirement for charter schools; specifying the eligibility of charter schools; requiring that unencumbered funds revert to the sponsor under certain circumstances; providing applicability; creating s. 212.134, F.S.; specifying requirements for payment settlement entities, or their electronic payment facilitators or contracted third parties, in submitting information returns to the department; defining the term “payment settlement entity”; providing penalties; authorizing the department’s executive director or his or her designee to waive penalties under certain circumstances; creating s. 212.181, F.S.; specifying requirements for counties and the department in updating certain databases and determining business addresses for sales tax purposes; specifying a requirement for certain counties imposing a tourist development tax; providing procedures and requirements for correcting certain misallocations of certain tax distributions; providing construction; authorizing the department to adopt rules; creating s. 215.179, F.S.; prohibiting an owner of a public building or the owner’s employee from seeking, accepting, or soliciting consideration for providing a certain allocation letter relating to energy efficient commercial building property; specifying a requirement for signing and returning the allocation letter; requiring certain persons to file an allocation request to the Department of Financial Services; providing construction; creating s. 213.0537, F.S.; authorizing the department to provide certain official correspondence to taxpayers electronically upon the affirmative request of the taxpayer; providing construction; defining terms; amending s. 213.21, F.S.; providing that the period for filing a claim for certain refunds is tolled during a period in which a taxpayer is engaged in certain informal conference procedures; amending s. 220.1105, F.S.; revising the definition of the term “final tax liability” for certain purposes; providing for retroactive application; amending s. 443.163, F.S.; specifying that Employers Quarterly Reports filed with the Department of Economic Opportunity by certain employers must include any corrections; deleting an additional filing requirement for certain persons; revising penalties for employers failing to properly file the

report or failing to properly remit contributions or reimbursements; revising criteria for requesting a waiver of a penalty with the tax collection service provider; amending s. 626.932, F.S.; decreasing the rate of the surplus lines tax; revising the applicable tax on certain surplus lines policies; requiring surplus lines agents to report certain information to the Florida Surplus Lines Service Office; amending s. 1013.64, F.S.; providing that educational facilities and sites funded solely through local impact fees are exempt from certain prohibited uses of funds; providing sales tax exemptions for certain clothing, wallets, bags, school supplies, personal computers, and personal computer-related accessories during a certain timeframe; defining terms; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the exemptions, subject to certain conditions; authorizing the department to adopt emergency rules; providing an appropriation; providing sales tax exemptions for certain disaster preparedness supplies during a certain timeframe; specifying locations where the exemptions do not apply; authorizing the department to adopt emergency rules; providing an appropriation; authorizing the department to adopt emergency rules for certain purposes; providing for expiration of that authority; providing effective dates.

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

Section 1. Paragraph (b) 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.—

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

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

193.019 Hospitals; community benefit reporting.—

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

(a) “Applicant” means the owner of property for which an exemption is being sought under ss. 196.196 and 196.197 for hospital property.

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

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

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

(c) “Department” means the Department of Revenue.

(d) “Hospital” has the same meaning as in s. 196.012(8).

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

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

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

(b) A schedule displaying:

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

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

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

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

(c) A statement signed by the applicant's chief executive officer and an independent certified public accountant that, upon each person's reasonable knowledge and belief, the statement of the Florida total of the county net community benefit expense is true and correct.

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

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

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

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

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

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

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

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special

magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a special magistrate. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions

recommended by any special magistrate in the current year or in any previous year.

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

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

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

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

1. Single family.
2. Mobile homes.
3. Multifamily, up to nine units.
4. Condominiums.
5. Cooperatives.
6. Retirement homes.

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

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

195.096 Review of assessment rolls.—

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

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

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

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

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

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

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

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

1. A 95-percent level of confidence; or

2. Ratio study standards that are generally accepted by professional appraisal organizations in developing a statistically valid sampling plan if a 95-percent level of confidence is not attainable.

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

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical measures computed under this section for the real property assessment roll ~~as a whole~~, the personal property assessment roll ~~as a whole~~, and independently for the following real property classes if the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

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

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

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

4. Vacant lots.

5. Nonagricultural acreage and other undeveloped parcels.

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

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

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

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

196.173 Exemption for deployed servicemembers.—

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

- (a) Operation Joint Task Force Bravo, which began in 1995.
- (b) Operation Joint Guardian, which began on June 12, 1999.
- (c) Operation Noble Eagle, which began on September 15, 2001.
- ~~(d) Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.~~
- (d)(e) Operations in the Balkans, which began in 2004.
- (e)(f) Operation Nomad Shadow, which began in 2007.
- (f)(g) Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.
- (g)(h) Operation Copper Dune, which began in 2009.
- (h)(i) Operation Georgia Deployment Program, which began in August 2009.
- (i)(j) Operation Spartan Shield, which began in June 2011.
- (j)(k) Operation Observant Compass, which began in October 2011.
- (k)(l) Operation Inherent Resolve, which began on August 8, 2014.
- (l)(m) Operation Atlantic Resolve, which began in April 2014.
- (m)(n) Operation Freedom's Sentinel, which began on January 1, 2015.

- ~~(n)(e)~~ Operation Resolute Support, which began in January 2015.
- (o) Operation Juniper Shield, which began in February 2007.
- (p) Operation Pacific Eagle, which began in September 2017.
- (q) Operation Martillo, which began in January 2012.

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

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

Section 9. Application deadline for additional ad valorem tax exemption for specified deployments.—

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

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

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

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

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

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

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

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

196.1978 Affordable housing property exemption.—

(1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this ~~subsection~~ section must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. Units that are vacant shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

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

196.1978 Affordable housing property exemption.—

(1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends

that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

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

200.065 Method of fixing millage.—

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

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

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

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

tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

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

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. However, in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252 and the rescheduling of hearings on the same day is unavoidable, the county commission and school board must conduct their hearings at different times, and other taxing authorities must schedule their hearings so as not to conflict with the times of the county commission and school board hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, including a state of emergency declared by executive order or proclamation of the Governor pursuant to chapter 252, the hearing provided for in paragraph (c) or paragraph (d) is recessed or postponed, the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days before ~~prior to~~ the date the hearing will be continued. In the event of postponement or recess due to a

declared state of emergency, all subsequent dates in this section shall be extended by the number of days of the postponement or recess. Notice of the postponement or recess must be in writing by the affected taxing authority to the tax collector, the property appraiser, and the Department of Revenue within 3 calendar days after the postponement or recess. In the event of such extension, the affected taxing authority must work with the county tax collector and property appraiser to ensure timely assessment and collection of taxes.

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

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

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

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

200.069 Notice of proposed property taxes and non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of the elements

listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing technology and devices to complete the form, the spacing, and the placement of the information in the columns. In addition, the property appraiser may not include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments additional information or items unless such information or items explain a component of the notice or provide information directly related to the assessment and taxation of the property. A county officer may use a form other than that provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

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

NOTICE OF PROPOSED PROPERTY TAXES

DO NOT PAY—THIS IS NOT A BILL

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) Following the entries for each taxing authority, a final entry shall show: in the first column, the words “Total Property Taxes:” and in the second, fourth, and sixth columns, the sum of the entries for each of the individual taxing authorities. The second, fourth, and sixth columns shall, immediately below said entries, be labeled Column 1, Column 2, and Column

3, respectively. Below these labels shall appear, in boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

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

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

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

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

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

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

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

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

EXPLANATION

***COLUMN 1—“YOUR PROPERTY TAXES LAST YEAR”**

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

***COLUMN 2—“YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED”**

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

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

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

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

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

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

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

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

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

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.
2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.
3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

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

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

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

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

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

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

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

206.8741 Dyeing and marking; notice requirements.—

(6) Any person who fails to provide or post the required notice with respect to any dyed diesel fuel is subject to a penalty of \$2,500 for each month such failure occurs ~~the penalty imposed by s. 206.872(11)~~.

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

206.90 Bond required of terminal suppliers, importers, and wholesalers.

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

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

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

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

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

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

of the additional tax owed. Notwithstanding any other provision of law, the Department of Revenue may waive or compromise any penalty imposed pursuant to this subparagraph.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(V) Any dealer or his or her agent who issues a decal falsely, fails to affix a decal, mismarks the expiration date of a decal, or fails to properly account for decals will be considered prima facie to have committed a fraudulent act to evade the tax and will be liable for payment of the tax plus a mandatory

penalty of 200 percent of the tax, and shall be liable for fine and punishment as provided by law for a conviction of a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

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

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

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

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

Section 18. Subsection (6) of section 212.055, Florida Statutes, is amended, and paragraph (f) is added to subsection (1) of that section, to read:

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

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

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

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

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

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

.....FOR THECENTS TAX
.....AGAINST THECENTS TAX

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

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

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

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

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

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

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

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

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

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

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

(1) For each certificate of registration issued pursuant to s. 212.18(3)(b), the department shall assign the place of business to a county based on the

location address provided at the time of registration or at the time the dealer notifies the department of a change in a business location address.

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

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

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

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

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

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

(b) Nothing in this subsection prevents affected counties from determining an alternative method of adjustment pursuant to an interlocal

agreement. Affected counties with an interlocal agreement must provide a copy of the interlocal agreement specifying an alternative method of adjustment to the department within 90 days after the date of the department's notice of the misallocation.

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

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

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

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

213.0537 Electronic notification with affirmative consent.—

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

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

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

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

(b) "Notice" means all communications from the department to the taxpayer or its representative, including, but not limited to, billings, notices

issued during the course of an audit, proposed assessments, and final assessments authorized by this chapter and any other actions constituting final agency action within the meaning of chapter 120.

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

213.21 Informal conferences; compromises.—

(1)

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

Section 25. Effective upon this act becoming a law, paragraph (a) of subsection (4) of section 220.1105, Florida Statutes, is amended to read:

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

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

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

1. “Eligible taxpayer” means:

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

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

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

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

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

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

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

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

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

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

443.163 Electronic reporting and remitting of contributions and reimbursements.—

(1) An employer may file any report and remit any contributions or reimbursements required under this chapter by electronic means. The Department of Economic Opportunity or the state agency providing reemployment assistance tax collection services shall adopt rules prescribing the format and instructions necessary for electronically filing reports and remitting contributions and reimbursements to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports, including any corrections, for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. ~~A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.~~

(2)(a) An employer who is required by law to file an Employers Quarterly Report, including any corrections, by approved electronic means, but who files the report either directly or through an agent by a means other than approved electronic means, is liable for a penalty of ~~\$25~~ \$50 for that report and \$1 for each employee, not to exceed \$300. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or

reimbursements either directly or through an agent by approved electronic means as required by law is liable for a penalty of ~~\$25~~ \$50 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

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

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

- (a) Death or serious illness of the person responsible for the preparation and filing of the report.
- (b) Destruction of the business records by fire or other casualty.
- (c) Unscheduled and unavoidable computer downtime.

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

626.932 Surplus lines tax.—

(1) The premiums charged for surplus lines coverages are subject to a premium receipts tax of ~~4.94~~ 5 percent of all gross premiums charged for such insurance. The surplus lines agent shall collect from the insured the amount of the tax at the time of the delivery of the cover note, certificate of insurance, policy, or other initial confirmation of insurance, in addition to the full amount of the gross premium charged by the insurer for the insurance. The surplus lines agent is prohibited from absorbing such tax or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of his or her commission.

(3) If a surplus lines policy covers risks or exposures only partially in this state and the state is the home state as defined in the federal Nonadmitted and Reinsurance Reform Act of 2010 (NRRRA), the tax payable shall be computed on the gross premium. The surplus lines policy must be taxed in accordance with subsection (1) and the agent shall report the total premium for the risk that is located in this state and the total premium for the risk that is located outside of this state to the Florida Surplus Lines Service Office in the manner and form directed by the Florida Surplus Lines Service

~~Office~~ The tax must not exceed the tax rate where the risk or exposure is located.

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

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

(6)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 31. Disaster preparedness supplies; sales tax holiday.—

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

- (a) A portable self-powered light source selling for \$20 or less.
 - (b) A portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.
 - (c) A tarpaulin or other flexible waterproof sheeting selling for \$50 or less.
 - (d) An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit selling for \$50 or less.
 - (e) A gas or diesel fuel tank selling for \$25 or less.
 - (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.
 - (g) A nonelectric food storage cooler selling for \$30 or less.
 - (h) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.
 - (i) Reusable ice selling for \$10 or less.
- (2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.
- (3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this section.
- (4) For the 2019-2020 fiscal year, the sum of \$70,000 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.
- (5) This section shall take effect upon this act becoming a law.

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

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

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

Approved by the Governor April 8, 2020.

Filed in Office Secretary of State April 8, 2020.