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1                                   A bill to be entitled  
 2           An act relating to tax administration; amending s. 72.011,  
 3           F.S.; revising the time for commencing actions to contest  
 4           a tax matter; amending s. 125.0104, F.S.; revising the  
 5           list of living quarters or accommodations that are subject  
 6           to taxation; providing definitions; providing for taxation  
 7           of regulated short-term products; providing that the  
 8           occupancy of a timeshare resort and membership or  
 9           transaction fee paid by a timeshare owner are not a  
 10          privilege subject to taxation; providing that  
 11          consideration paid for the purchase of a timeshare license  
 12          in a timeshare plan is rent subject to taxation;  
 13          authorizing the Department of Revenue to establish audit  
 14          procedures and to access for delinquent taxes; requiring  
 15          the person operating transient accommodations to  
 16          separately state the tax charged on a receipt or other  
 17          documentation; providing that persons facilitating the  
 18          booking of reservations are not required to separately  
 19          state tax amounts charged; requiring that such amounts be  
 20          remitted as tax and classified as county funds; providing  
 21          additional specified uses for certain tourist tax revenue  
 22          by certain counties; specifying that certain provisions of  
 23          the act are clarifying and remedial in nature and are not  
 24          a basis for assessments of tax or for refunds of tax for  
 25          periods before the effective date of the act; amending  
 26          s.125.0108, F.S.; revising the list of living quarters or  
 27          accommodations that are subject to taxation; providing  
 28          definitions; providing for taxation of regulated short-

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29 | term products; providing that the occupancy of a timeshare  
 30 | resort and membership or transaction fee paid by a  
 31 | timeshare owner are not a privilege subject to taxation;  
 32 | providing that consideration paid for the purchase of a  
 33 | timeshare license in a timeshare plan is rent subject to  
 34 | taxation; authorizing the Department of Revenue to  
 35 | establish audit procedures and to access for delinquent  
 36 | taxes; requiring the person operating transient  
 37 | accommodations to separately state the tax charged on a  
 38 | receipt or other documentation; providing that persons  
 39 | facilitating the booking of reservations are not required  
 40 | to separately state tax amounts charged; requiring that  
 41 | such amounts be remitted as tax and classified as county  
 42 | funds; providing additional specified uses for certain  
 43 | tourist tax revenue by certain counties; specifying that  
 44 | certain provisions of the act are clarifying and remedial  
 45 | in nature and are not a basis for assessments of tax or  
 46 | for refunds of tax for periods before the effective date  
 47 | of the act; amending s. 192.0105, F.S.; revising the list  
 48 | of tax-related forms that a taxpayer has a right to keep  
 49 | confidential; amending s. 193.155, F.S., providing for  
 50 | assessments of homesteads damaged or destroyed by  
 51 | misfortunes or calamity; amending s. 193.461, F.S.,  
 52 | providing for minimum acreage for agricultural assessment;  
 53 | amending s. 194.011, F.S., requiring that the Department  
 54 | of Revenue develop a uniform policies and procedures  
 55 | manual for use in proceedings before value adjustment  
 56 | boards; specifying availability requirements for such

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57 manual; amending s. 194.015, F.S.; revising the membership  
 58 of value adjustment boards; providing for citizen members;  
 59 revising criteria related to appointment to such boards;  
 60 revising quorum requirements; deleting provisions  
 61 authorizing county attorneys to act as counsel for value  
 62 adjustment boards; amending s. 194.034, F.S.; requiring  
 63 the special magistrate to make certain findings and  
 64 conclusions; amending s. 194.035, F.S.; providing that a  
 65 requirement that value adjustment boards appoint special  
 66 magistrates for certain purposes applies to all counties;  
 67 requiring value adjustment boards to verify the  
 68 qualifications of special magistrates prior to  
 69 appointment; providing selection criteria; requiring that  
 70 the department provide training for special magistrates;  
 71 providing training requirements; amending s. 194.037,  
 72 F.S.; revising information required to be provided on the  
 73 disclosure of tax impact form to include certain  
 74 additional information; specifying that a taxpayer is  
 75 precluded from having certain burdens of proof; amending  
 76 s. 195.002, F.S.; authorizing the Department of Revenue to  
 77 incur certain reasonable expenditures; amending s.  
 78 196.192, F.S., providing that educational institutions  
 79 owned by exempt entities are also exempt from ad valorem  
 80 taxation; amending s. 201.02, F.S.; requiring a notation  
 81 indicating a nonprofit's exemption from the documentary  
 82 stamp tax; amending s. 202.29, F.S.; concerning certain  
 83 bad debts; amending ss. 212.03 and 212.0305, F.S.;

84 revising the list of living quarters or sleeping or

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85 | housekeeping accommodations that are subject to taxation;  
 86 | providing definitions; providing for taxation of regulated  
 87 | short-term products; providing that the occupancy of an  
 88 | accommodation of a timeshare resort and membership or  
 89 | transaction fee paid by a timeshare owner is not a  
 90 | privilege subject to taxation; providing that  
 91 | consideration paid for the purchase of a timeshare license  
 92 | in a timeshare plan is rent subject to taxation; requiring  
 93 | the person operating transient accommodations to  
 94 | separately state the tax charged on a receipt or other  
 95 | documentation; providing that persons facilitating the  
 96 | booking of reservations are not required to separately  
 97 | state tax amounts charged; requiring that such amounts be  
 98 | remitted as tax and classified as county funds; specifying  
 99 | that certain provisions of the act are clarifying and  
 100 | remedial in nature and are not a basis for assessments of  
 101 | tax or for refunds of tax for periods before the effective  
 102 | date of the act; amending s. 212.031, F.S.; conforming a  
 103 | cross-reference; amending s. 212.055, F.S.; authorizing  
 104 | certain counties to levy a hospital surtax subject to  
 105 | referendum approval; providing for the allocation and uses  
 106 | of the surtax proceeds; amending s. 212.08, F.S.; revising  
 107 | provisions relating to the tax exemption for building  
 108 | materials used to rehabilitate real property in enterprise  
 109 | zones; providing an exemption from the sales and use tax  
 110 | for an aircraft that is temporarily used in this state;  
 111 | providing that proof of temporary usage may be shown by  
 112 | specific documentation; amending s. 213.015, F.S.;

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113 conforming a cross-reference; amending s. 213.053, F.S.;  
 114 revising provisions relating to confidentiality;  
 115 authorizing the Department of Revenue to send certain  
 116 general information to taxpayers by electronic means;  
 117 deleting a provision that allows the disclosure of certain  
 118 information to the Chief Financial Officer; amending s.  
 119 213.67, F.S.; revising the time for commencing actions to  
 120 contest a tax levy; amending s. 220.21, F.S.; revising  
 121 provisions relating to the electronic filing of corporate  
 122 taxes; providing for retroactivity; amending s. 336.021,  
 123 F.S.; revising the order for distributing the local option  
 124 fuel tax revenues; amending s. 443.1215, F.S.; revising a  
 125 cross-reference; amending s. 695.22, F.S.; requiring the  
 126 actual purchase price to be included on deeds and  
 127 conveyances filed for record; amending s. 695.26, F.S.;  
 128 requiring the actual purchase price to be shown on an  
 129 instrument by which the title to real property or any  
 130 interest therein is conveyed; repealing s. 213.054, F.S.,  
 131 relating to a report naming persons who claim a deduction  
 132 for the net earnings of an international banking facility;  
 133 providing for retroactive application of specified  
 134 provisions; providing an effective date.

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

138 Section 1. Paragraph (a) of subsection (2) of section  
 139 72.011, Florida Statutes, is amended to read:

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140           72.011 Jurisdiction of circuit courts in specific tax  
141 matters; administrative hearings and appeals; time for  
142 commencing action; parties; deposits.--

143           (2) (a) An action may not be brought to contest an  
144 assessment of any tax, interest, or penalty assessed under a  
145 section or chapter specified in subsection (1) if the petition  
146 is postmarked or delivered to a third party commercial carrier  
147 for delivery or the action is filed more than 60 days after the  
148 date the assessment becomes final. An action may not be brought  
149 to contest a denial of refund of any tax, interest, or penalty  
150 paid under a section or chapter specified in subsection (1) if  
151 the petition is postmarked or delivered to a third-party  
152 commercial carrier for delivery or the action is filed more than  
153 60 days after the date the denial becomes final.

154           Section 2. Subsection (3) of section 125.0104, Florida  
155 Statutes, is amended to read:

156           125.0104 Tourist development tax; procedure for levying;  
157 authorized uses; referendum; enforcement.--

158           (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

159           (a) It is declared to be the intent of the Legislature  
160 that every person who rents, leases, or lets for consideration  
161 any living quarters or accommodations in any hotel, apartment  
162 hotel, motel, resort motel, apartment, apartment motel,  
163 roominghouse, mobile home park, recreational vehicle park, ~~or~~  
164 condominium, or timeshare resort for a term of 6 months or less  
165 is exercising a privilege which is subject to taxation under  
166 this section, unless such person rents, leases, or lets for  
167 consideration any living quarters or accommodations which are

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168 exempt according to the provisions of chapter 212.

169 (b) As used in this section, the terms "consideration,"  
 170 "rental," and "rents" mean the amount received by a person  
 171 operating transient accommodations for the use or securing the  
 172 use of any living quarters or sleeping or housekeeping  
 173 accommodations in, from, or a part of, or in connection with any  
 174 hotel, apartment house, roominghouse, timeshare resort, tourist  
 175 or trailer camp, mobile home park, recreational vehicle park, or  
 176 condominium. The term "person operating transient  
 177 accommodations" means the person conducting the daily affairs of  
 178 the physical facilities furnishing transient accommodations who  
 179 is responsible for providing the services commonly associated  
 180 with operating the facilities furnishing transient  
 181 accommodations regardless of whether such commonly associated  
 182 services are provided by third parties. The terms  
 183 "consideration" and "rents" do not include payments received by  
 184 unrelated persons for facilitating the booking of reservations  
 185 for or on behalf of the lessees or licensees at hotels,  
 186 apartment houses, roominghouses, timeshare resorts, tourist or  
 187 trailer camps, mobile home parks, recreational vehicle parks, or  
 188 condominiums in this state. "Unrelated person" means a person  
 189 who is not in the same affiliated group of corporations pursuant  
 190 to s. 1504 of the Internal Revenue Code of 1986, as amended.

191 (c) Tax shall be due on the consideration paid for  
 192 occupancy in the county pursuant to a regulated short-term  
 193 product, as defined in chapter 721, or occupancy in the county  
 194 pursuant to a product that would be deemed a regulated short-  
 195 term product if the agreement to purchase the short-term right

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196 were executed in this state. Such tax shall be collected on the  
 197 last day of occupancy within the county unless the consideration  
 198 is applied to the purchase of a timeshare estate.

199 Notwithstanding paragraphs (a) and (b), the occupancy of an  
 200 accommodation of a timeshare resort pursuant to a timeshare  
 201 plan, a multisite timeshare plan, or an exchange transaction in  
 202 an exchange program, as defined in chapter 721, by the owner of  
 203 a timeshare interest or such owner's guest, which guest is not  
 204 paying monetary consideration to the owner or to a third party  
 205 for the benefit of the owner, is not a privilege subject to  
 206 taxation under this section. A membership or transaction fee  
 207 paid by a timeshare owner which does not provide the timeshare  
 208 owner with the right to occupy any specific timeshare unit but  
 209 merely provides the timeshare owner with the opportunity to  
 210 exchange a timeshare interest through an exchange program is a  
 211 service charge and is not subject to taxation.

212 (d) Consideration paid for the purchase of a timeshare  
 213 license in a timeshare plan, as defined in chapter 721, is rent  
 214 subject to taxation under this section.

215 (e) ~~(b)~~ Subject to the provisions of this section, any  
 216 county in this state may levy and impose a tourist development  
 217 tax on the exercise within its boundaries of the taxable  
 218 privilege described in paragraph (a), except that there shall be  
 219 no additional levy under this section in any cities or towns  
 220 presently imposing a municipal resort tax as authorized under  
 221 chapter 67-930, Laws of Florida, and this section shall not in  
 222 any way affect the powers and existence of any tourist  
 223 development authority created pursuant to chapter 67-930, Laws

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224 of Florida. No county authorized to levy a convention  
 225 development tax pursuant to s. 212.0305, or to s. 8 of chapter  
 226 84-324, Laws of Florida, shall be allowed to levy more than the  
 227 2-percent tax authorized by this section. A county may elect to  
 228 levy and impose the tourist development tax in a subcounty  
 229 special district of the county. However, if a county so elects  
 230 to levy and impose the tax on a subcounty special district  
 231 basis, the district shall embrace all or a significant  
 232 contiguous portion of the county, and the county shall assist  
 233 the Department of Revenue in identifying the rental units  
 234 subject to tax in the district.

235 (f)~~(e)~~ The tourist development tax shall be levied,  
 236 imposed, and set by the governing board of the county at a rate  
 237 of 1 percent or 2 percent of each dollar and major fraction of  
 238 each dollar of the total consideration charged for such lease or  
 239 rental. When receipt of consideration is by way of property  
 240 other than money, the tax shall be levied and imposed on the  
 241 fair market value of such nonmonetary consideration.

242 (g)~~(d)~~ In addition to any 1-percent or 2-percent tax  
 243 imposed under paragraph (f) ~~(e)~~, the governing board of the  
 244 county may levy, impose, and set an additional 1 percent of each  
 245 dollar above the tax rate set under paragraph (f) ~~(e)~~ by the  
 246 extraordinary vote of the governing board for the purposes set  
 247 forth in subsection (5) or by referendum approval by the  
 248 registered electors within the county or subcounty special  
 249 district. No county shall levy, impose, and set the tax  
 250 authorized under this paragraph unless the county has imposed  
 251 the 1-percent or 2-percent tax authorized under paragraph (f)

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252 ~~(e)~~ for a minimum of 3 years prior to the effective date of the  
 253 levy and imposition of the tax authorized by this paragraph.  
 254 Revenues raised by the additional tax authorized under this  
 255 paragraph shall not be used for debt service on or refinancing  
 256 of existing facilities as specified in subparagraph (5)(a)1.  
 257 unless approved by a resolution adopted by an extraordinary  
 258 majority of the total membership of the governing board of the  
 259 county. If the 1-percent or 2-percent tax authorized in  
 260 paragraph (f) ~~(e)~~ is levied within a subcounty special taxing  
 261 district, the additional tax authorized in this paragraph shall  
 262 only be levied therein. The provisions of paragraphs (4)(a)-(d)  
 263 shall not apply to the adoption of the additional tax authorized  
 264 in this paragraph. The effective date of the levy and imposition  
 265 of the tax authorized under this paragraph shall be the first  
 266 day of the second month following approval of the ordinance by  
 267 the governing board or the first day of any subsequent month as  
 268 may be specified in the ordinance. A certified copy of such  
 269 ordinance shall be furnished by the county to the Department of  
 270 Revenue within 10 days after approval of such ordinance.

271 (h) ~~(e)~~ The tourist development tax shall be in addition to  
 272 any other tax imposed pursuant to chapter 212 and in addition to  
 273 all other taxes and fees and the consideration for the rental or  
 274 lease.

275 (i) ~~(f)~~ The tourist development tax shall be charged by the  
 276 person receiving the consideration for the lease or rental, and  
 277 it shall be collected from the lessee, tenant, or customer at  
 278 the time of payment of the consideration for such lease or  
 279 rental.

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280        (j)~~(g)~~ The person receiving the consideration for such  
 281 rental or lease shall receive, account for, and remit the tax to  
 282 the Department of Revenue at the time and in the manner provided  
 283 for persons who collect and remit taxes under s. 212.03. The  
 284 same duties and privileges imposed by chapter 212 upon dealers  
 285 in tangible property, respecting the collection and remission of  
 286 tax; the making of returns; the keeping of books, records, and  
 287 accounts; and compliance with the rules of the Department of  
 288 Revenue in the administration of that chapter shall apply to and  
 289 be binding upon all persons who are subject to the provisions of  
 290 this section. However, the Department of Revenue may authorize a  
 291 quarterly return and payment when the tax remitted by the dealer  
 292 for the preceding quarter did not exceed \$25.

293        (k)~~(h)~~ The Department of Revenue shall keep records  
 294 showing the amount of taxes collected, which records shall also  
 295 include records disclosing the amount of taxes collected for and  
 296 from each county in which the tax authorized by this section is  
 297 applicable. These records shall be open for inspection during  
 298 the regular office hours of the Department of Revenue, subject  
 299 to the provisions of s. 213.053.

300        (l)~~(i)~~ Collections received by the Department of Revenue  
 301 from the tax, less costs of administration of this section,  
 302 shall be paid and returned monthly to the county which imposed  
 303 the tax, for use by the county in accordance with the provisions  
 304 of this section. They shall be placed in the county tourist  
 305 development trust fund of the respective county, which shall be  
 306 established by each county as a condition precedent to receipt  
 307 of such funds.

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308        (m) ~~(j)~~ The Department of Revenue may ~~is authorized to~~  
 309 employ persons and incur other expenses for which funds are  
 310 appropriated by the Legislature.

311        (n) ~~(k)~~ The Department of Revenue shall adopt ~~promulgate~~  
 312 ~~such~~ rules and shall prescribe and publish ~~such~~ forms as ~~may be~~  
 313 necessary to effectuate the purposes of this section. The  
 314 department may establish audit procedures to assess for  
 315 delinquent taxes. The person operating transient accommodations  
 316 shall state the tax separately from the rental charged on the  
 317 receipt, invoice, or other documentation issued with respect to  
 318 charges for transient accommodations. Persons facilitating the  
 319 booking of reservations who are unrelated to the person  
 320 operating the transient accommodations in which the reservation  
 321 is booked are not required to separately state amounts charged  
 322 on the receipt, invoice, or other documentation issued by the  
 323 person facilitating the booking of the reservation. Any amounts  
 324 specifically collected as a tax are county funds and must be  
 325 remitted as tax.

326        (o) ~~(l)~~ In addition to any other tax which is imposed  
 327 pursuant to this section, a county may impose up to an  
 328 additional 1-percent tax on the exercise of the privilege  
 329 described in paragraph (a) by majority vote of the governing  
 330 board of the county in order to:

- 331            1. Pay the debt service on bonds issued to finance the  
 332 construction, reconstruction, or renovation of a professional  
 333 sports franchise facility, or the acquisition, construction,  
 334 reconstruction, or renovation of a retained spring training  
 335 franchise facility, either publicly owned and operated, or

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336 publicly owned and operated by the owner of a professional  
 337 sports franchise or other lessee with sufficient expertise or  
 338 financial capability to operate such facility, and to pay the  
 339 planning and design costs incurred prior to the issuance of such  
 340 bonds.

341 2. Pay the debt service on bonds issued to finance the  
 342 construction, reconstruction, or renovation of a convention  
 343 center, and to pay the planning and design costs incurred prior  
 344 to the issuance of such bonds.

345 3. Pay the operation and maintenance costs of a convention  
 346 center for a period of up to 10 years. Only counties that have  
 347 elected to levy the tax for the purposes authorized in  
 348 subparagraph 2. may use the tax for the purposes enumerated in  
 349 this subparagraph. Any county that elects to levy the tax for  
 350 the purposes authorized in subparagraph 2. after July 1, 2000,  
 351 may use the proceeds of the tax to pay the operation and  
 352 maintenance costs of a convention center for the life of the  
 353 bonds.

354 c. For counties designated as high tourism impact counties  
 355 pursuant to subparagraph (p)2., the acquisition, construction,  
 356 extension, enlargement, remodeling, repair, improvement,  
 357 maintenance, operation, or promotion of one or more publicly  
 358 owned and operated sports stadiums, arenas, or other sports  
 359 venues within the boundaries of the county.

360 4. Promote and advertise tourism in the State of Florida  
 361 and nationally and internationally; however, if tax revenues are  
 362 expended for an activity, service, venue, or event, the  
 363 activity, service, venue, or event shall have as one of its main

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364 | purposes the attraction of tourists as evidenced by the  
 365 | promotion of the activity, service, venue, or event to tourists.

366 |  
 367 | The provision of paragraph (e) ~~(b)~~ which prohibits any county  
 368 | authorized to levy a convention development tax pursuant to s.  
 369 | 212.0305 from levying more than the 2-percent tax authorized by  
 370 | this section, and the provisions of paragraphs (4) (a)-(d), shall  
 371 | not apply to the additional tax authorized in this paragraph.  
 372 | The effective date of the levy and imposition of the tax  
 373 | authorized under this paragraph shall be the first day of the  
 374 | second month following approval of the ordinance by the  
 375 | governing board or the first day of any subsequent month as may  
 376 | be specified in the ordinance. A certified copy of such  
 377 | ordinance shall be furnished by the county to the Department of  
 378 | Revenue within 10 days after approval of such ordinance.

379 | (p) ~~(m)~~1. In addition to any other tax which is imposed  
 380 | pursuant to this section, a high tourism impact county may  
 381 | impose an additional 1-percent tax on the exercise of the  
 382 | privilege described in paragraph (a) by extraordinary vote of  
 383 | the governing board of the county. The tax revenues received  
 384 | pursuant to this paragraph shall be used for one or more of the  
 385 | authorized uses pursuant to subsection (5).

386 | 2. A county is considered to be a high tourism impact  
 387 | county after the Department of Revenue has certified to such  
 388 | county that the sales subject to the tax levied pursuant to this  
 389 | section exceeded \$600 million during the previous calendar year,  
 390 | or were at least 18 percent of the county's total taxable sales  
 391 | under chapter 212 where the sales subject to the tax levied

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392 pursuant to this section were a minimum of \$200 million, except  
 393 that no county authorized to levy a convention development tax  
 394 pursuant to s. 212.0305 shall be considered a high tourism  
 395 impact county. Once a county qualifies as a high tourism impact  
 396 county, it shall retain this designation for the period the tax  
 397 is levied pursuant to this paragraph.

398 3. The provisions of paragraphs (4)(a)-(d) shall not apply  
 399 to the adoption of the additional tax authorized in this  
 400 paragraph. The effective date of the levy and imposition of the  
 401 tax authorized under this paragraph shall be the first day of  
 402 the second month following approval of the ordinance by the  
 403 governing board or the first day of any subsequent month as may  
 404 be specified in the ordinance. A certified copy of such  
 405 ordinance shall be furnished by the county to the Department of  
 406 Revenue within 10 days after approval of such ordinance.

407 (g) ~~(n)~~ In addition to any other tax that is imposed under  
 408 this section, a county that has imposed the tax under paragraph  
 409 (o) ~~(l)~~ may impose an additional tax that is no greater than 1  
 410 percent on the exercise of the privilege described in paragraph  
 411 (a) by a majority plus one vote of the membership of the board  
 412 of county commissioners in order to:

- 413 1. Pay the debt service on bonds issued to finance:
- 414 a. The construction, reconstruction, or renovation of a  
 415 facility either publicly owned and operated, or publicly owned  
 416 and operated by the owner of a professional sports franchise or  
 417 other lessee with sufficient expertise or financial capability  
 418 to operate such facility, and to pay the planning and design  
 419 costs incurred prior to the issuance of such bonds for a new

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420 professional sports franchise as defined in s. 288.1162.

421 b. The acquisition, construction, reconstruction, or  
 422 renovation of a facility either publicly owned and operated, or  
 423 publicly owned and operated by the owner of a professional  
 424 sports franchise or other lessee with sufficient expertise or  
 425 financial capability to operate such facility, and to pay the  
 426 planning and design costs incurred prior to the issuance of such  
 427 bonds for a retained spring training franchise.

428 2. Promote and advertise tourism in the State of Florida  
 429 and nationally and internationally; however, if tax revenues are  
 430 expended for an activity, service, venue, or event, the  
 431 activity, service, venue, or event shall have as one of its main  
 432 purposes the attraction of tourists as evidenced by the  
 433 promotion of the activity, service, venue, or event to tourists.

434  
 435 A county that imposes the tax authorized in this paragraph may  
 436 not expend any ad valorem tax revenues for the acquisition,  
 437 construction, reconstruction, or renovation of a facility for  
 438 which tax revenues are used pursuant to subparagraph 1. The  
 439 provision of paragraph (e) ~~(b)~~ which prohibits any county  
 440 authorized to levy a convention development tax pursuant to s.  
 441 212.0305 from levying more than the 2-percent tax authorized by  
 442 this section shall not apply to the additional tax authorized by  
 443 this paragraph in counties which levy convention development  
 444 taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not  
 445 apply to the adoption of the additional tax authorized in this  
 446 paragraph. The effective date of the levy and imposition of the  
 447 tax authorized under this paragraph is the first day of the

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448 second month following approval of the ordinance by the board of  
 449 county commissioners or the first day of any subsequent month  
 450 specified in the ordinance. A certified copy of such ordinance  
 451 shall be furnished by the county to the Department of Revenue  
 452 within 10 days after approval of the ordinance.

453 Section 3. The amendments made by this act to s. 125.0104,  
 454 Florida Statutes, are intended as clarifying and remedial in  
 455 nature and are not a basis for assessments of tax for periods  
 456 before July 1, 2008, or for refunds of tax for periods before  
 457 July 1, 2008.

458 Section 4. Subsections (1) and (2) of section 125.0108,  
 459 Florida Statutes, are amended to read:

460 125.0108 Areas of critical state concern; tourist impact  
 461 tax.—

462 (1)(a) Subject to the provisions of this section, any  
 463 county creating a land authority pursuant to s. 380.0663(1) is  
 464 authorized to levy by ordinance, in the area or areas within  
 465 said county designated as an area of critical state concern  
 466 pursuant to chapter 380, a tourist impact tax on the taxable  
 467 privileges described in paragraph (b); however, if the area or  
 468 areas of critical state concern are greater than 50 percent of  
 469 the land area of the county, the tax may be levied throughout  
 470 the entire county. Such tax shall not be effective unless and  
 471 until land development regulations and a local comprehensive  
 472 plan that meet the requirements of chapter 380 have become  
 473 effective and such tax is approved by referendum as provided for  
 474 in subsection (5).

475 (b) 1. It is declared to be the intent of the Legislature

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476 that every person who rents, leases, or lets for consideration  
 477 any living quarters or accommodations in any hotel, apartment  
 478 hotel, motel, resort motel, apartment, apartment motel,  
 479 roominghouse, mobile home park, recreational vehicle park, ~~or~~  
 480 condominium, or timeshare resort for a term of 6 months or less,  
 481 unless such establishment is exempt from the tax imposed by s.  
 482 212.03, is exercising a taxable privilege on the proceeds  
 483 therefrom under this section.

484 2. As used in this section, the terms "consideration,"  
 485 "rental," and "rents" mean the amount received by a person  
 486 operating transient accommodations for the use or securing the  
 487 use of any living quarters or sleeping or housekeeping  
 488 accommodations in, from, or a part of, or in connection with any  
 489 hotel, apartment house, roominghouse, timeshare resort, tourist  
 490 or trailer camp, mobile home park, recreational vehicle park, or  
 491 condominium. The term "person operating transient  
 492 accommodations" means the person conducting the daily affairs of  
 493 the physical facilities furnishing transient accommodations who  
 494 is responsible for providing the services commonly associated  
 495 with operating the facilities furnishing transient  
 496 accommodations regardless of whether such commonly associated  
 497 services are provided by third parties. The terms  
 498 "consideration," "rental" and "rents" do not include payments  
 499 received by unrelated persons for facilitating the booking of  
 500 reservations for or on behalf of the lessees or licensees at  
 501 hotels, apartment houses, rooming houses, timeshare resorts,  
 502 tourist or trailer camps, mobile home parks, recreational  
 503 vehicle parks or condominiums in this state. "Unrelated

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504 persons” means a person who is not in the same affiliated group  
 505 of corporations pursuant to s.1504 of the Internal Revenue Code  
 506 of 1986, as amended.

507 3. Tax shall be due on the consideration paid for  
 508 occupancy in the county pursuant to a regulated short-term  
 509 product, as defined in chapter 721, or occupancy in the county  
 510 pursuant to a product that would be deemed a regulated short-  
 511 term product if the agreement to purchase the short-term right  
 512 were executed in this state. Such tax shall be collected on the  
 513 last day of occupancy within the county unless the consideration  
 514 is applied to the purchase of a timeshare estate.

515 Notwithstanding the provisions of paragraphs (a) and (b), the  
 516 occupancy of an accommodation of a timeshare resort pursuant to  
 517 a timeshare plan, a multisite timeshare plan, or an exchange  
 518 transaction in an exchange program, as defined in chapter 721,  
 519 by the owner of a timeshare interest or such owner’s guest,  
 520 which guest is not paying monetary consideration to the owner or  
 521 to a third party for the benefit of the owner, is not a  
 522 privilege subject to taxation under this section. A membership  
 523 or transaction fee paid by a timeshare owner that does not  
 524 provide the timeshare owner with the right to occupy any  
 525 specific timeshare unit but merely provides the timeshare owner  
 526 with the opportunity to exchange a timeshare interest through an  
 527 exchange program is a service charge and not subject to  
 528 taxation.

529 4. Consideration paid for the purchase of a timeshare  
 530 license in a timeshare plan, as defined in chapter 721, is rent  
 531 subject to tax under this section.

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532 (c) The governing board of the county may, by passage of a  
533 resolution by four-fifths vote, repeal such tax.

534 (d) The tourist impact tax shall be levied at the rate of  
535 1 percent of each dollar and major fraction thereof of the total  
536 consideration charged for such taxable privilege. When receipt  
537 of consideration is by way of property other than money, the tax  
538 shall be levied and imposed on the fair market value of such  
539 nonmonetary consideration.

540 (e) The tourist impact tax shall be in addition to any  
541 other tax imposed pursuant to chapter 212 and in addition to all  
542 other taxes and fees and the consideration for the taxable  
543 privilege.

544 (f) The tourist impact tax shall be charged by the person  
545 receiving the consideration for the taxable privilege, and it  
546 shall be collected from the lessee, tenant, or customer at the  
547 time of payment of the consideration for such taxable privilege.

548 (g) A county that has levied the tourist impact tax  
549 authorized by this section in an area or areas designated as an  
550 area of critical state concern for at least 20 consecutive years  
551 prior to removal of the designation may continue to levy the  
552 tourist impact tax in accordance with this section for 20 years  
553 following removal of the designation. After expiration of the  
554 20-year period, a county may continue to levy the tourist impact  
555 tax authorized by this section if the county adopts an ordinance  
556 reauthorizing levy of the tax and the continued levy of the tax  
557 is approved by referendum as provided for in subsection (5).

558 (2) (a) The person receiving the consideration for such  
559 taxable privilege and the person doing business within such area

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560 or areas of critical state concern or within the entire county,  
 561 as applicable, shall receive, account for, and remit the tourist  
 562 impact tax to the Department of Revenue at the time and in the  
 563 manner provided for persons who collect and remit taxes under  
 564 chapter 212. The same duties and privileges imposed by chapter  
 565 212 upon dealers in tangible property, respecting the collection  
 566 and remission of tax; the making of returns; the keeping of  
 567 books, records, and accounts; and compliance with the rules of  
 568 the Department of Revenue in the administration of that chapter  
 569 shall apply to and be binding upon all persons who are subject  
 570 to the provisions of this section. However, the Department of  
 571 Revenue may authorize a quarterly return and payment when the  
 572 tax remitted by the dealer for the preceding quarter did not  
 573 exceed \$25.

574 (b) The Department of Revenue shall keep records showing  
 575 the amount of taxes collected, which records shall also include  
 576 records disclosing the amount of taxes collected for and from  
 577 each county in which the tax imposed and authorized by this  
 578 section is applicable. These records shall be open for  
 579 inspection during the regular office hours of the Department of  
 580 Revenue, subject to the provisions of s. 213.053.

581 (c) Collections received by the Department of Revenue from  
 582 the tax, less costs of administration of this section, shall be  
 583 paid and returned monthly to the county and the land authority  
 584 in accordance with the provisions of subsection (3).

585 (d) The Department of Revenue is authorized to employ  
 586 persons and incur other expenses for which funds are  
 587 appropriated by the Legislature.

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588 (e) The Department of Revenue is empowered to promulgate  
 589 such rules and prescribe and publish such forms as may be  
 590 necessary to effectuate the purposes of this section. The  
 591 department is authorized to establish audit procedures and to  
 592 assess for delinquent taxes. The person operating transient  
 593 accommodations shall separately state the tax from the rental  
 594 charged on the receipt, invoice, or other documentation issued  
 595 with respect to charges for transient accommodations. Persons  
 596 facilitating the booking of reservations, who are unrelated to  
 597 the person operating the transient accommodations in which the  
 598 reservation is booked, are not required to separately state  
 599 amounts charged on the receipt, invoice, or other documentation  
 600 issued by the person facilitating the booking of the  
 601 reservation. Any amounts specifically collected as a tax are  
 602 county funds and must be remitted as tax.

603 (f) The estimated tax provisions contained in s. 212.11 do  
 604 not apply to the administration of any tax levied under this  
 605 section.

606 Section 5. The amendments made by this act to s. 125.0108,  
 607 Florida Statutes, are intended as clarifying and remedial in  
 608 nature and are not a basis for assessments of tax for periods  
 609 before July 1, 2008, or for refunds of tax for periods before  
 610 July 1, 2008.

611 Section 6. Effective January 1, 2009, paragraph (a) of  
 612 subsection (4) of section 192.0105, Florida Statutes, is amended  
 613 to read:

614 192.0105 Taxpayer rights.--There is created a Florida  
 615 Taxpayer's Bill of Rights for property taxes and assessments to

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616 | guarantee that the rights, privacy, and property of the  
 617 | taxpayers of this state are adequately safeguarded and protected  
 618 | during tax levy, assessment, collection, and enforcement  
 619 | processes administered under the revenue laws of this state. The  
 620 | Taxpayer's Bill of Rights compiles, in one document, brief but  
 621 | comprehensive statements that summarize the rights and  
 622 | obligations of the property appraisers, tax collectors, clerks  
 623 | of the court, local governing boards, the Department of Revenue,  
 624 | and taxpayers. Additional rights afforded to payors of taxes and  
 625 | assessments imposed under the revenue laws of this state are  
 626 | provided in s. 213.015. The rights afforded taxpayers to assure  
 627 | that their privacy and property are safeguarded and protected  
 628 | during tax levy, assessment, and collection are available only  
 629 | insofar as they are implemented in other parts of the Florida  
 630 | Statutes or rules of the Department of Revenue. The rights so  
 631 | guaranteed to state taxpayers in the Florida Statutes and the  
 632 | departmental rules include:

633 |       (4) THE RIGHT TO CONFIDENTIALITY.--

634 |       (a) The right to have information kept confidential,  
 635 | including federal tax information, ad valorem tax returns,  
 636 | social security numbers, all financial records produced by the  
 637 | taxpayer, Form DR-219 Return for Transfers of Interest in Real  
 638 | Property, returns required by s. 201.022 ~~for documentary stamp~~  
 639 | ~~tax information~~, and sworn statements of gross income, copies of  
 640 | federal income tax returns for the prior year, wage and earnings  
 641 | statements (W-2 forms), and other documents (see ss. 192.105,  
 642 | 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

643 |       Section 7. Paragraph (c) of subsection (4) of Section

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644 193.155, Florida Statutes, is amended to read:

645 193.155 Homestead assessments.—Homestead property shall be  
 646 assessed at just value as of January 1, 1994. Property received  
 647 in the homestead exemption after January 1, 1994, shall be  
 648 assessed at just value as of January 1 of the year in which the  
 649 property receives the exemption.

650 (4)

651 (c) Changes, additions, or improvements that replace all  
 652 or a portion of real property that was damaged or destroyed by  
 653 misfortune or calamity shall be assessed upon substantial  
 654 completion as if such damage or destruction had not occurred and  
 655 in accordance with paragraph (b) if the owner of such property:

656 1. Was permanently residing on such property or  
 657 improvements were under construction and subject to completion  
 658 prior to January 1 of the year when the damage or destruction  
 659 occurred;

660 2. Was not entitled to receive homestead exemption on such  
 661 property as of January 1 of that year; and

662 3. Applies for and receives homestead exemption on such  
 663 property the year following the completion of improvements made  
 664 in compliance with paragraph (b) year.

665 Section 8. Paragraph (b) of subsection (3) of section  
 666 193.461, Florida Statutes, is amended to read:

667 193.461 Agricultural lands; classification and assessment;  
 668 mandated eradication or quarantine program.--

669 (3) (a) No lands shall be classified as agricultural lands  
 670 unless a return is filed on or before March 1 of each year. The  
 671 property appraiser, before so classifying such lands, may

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672 require the taxpayer or the taxpayer's representative to furnish  
 673 the property appraiser such information as may reasonably be  
 674 required to establish that such lands were actually used for a  
 675 bona fide agricultural purpose. Failure to make timely  
 676 application by March 1 shall constitute a waiver for 1 year of  
 677 the privilege herein granted for agricultural assessment.  
 678 However, an applicant who is qualified to receive an  
 679 agricultural classification who fails to file an application by  
 680 March 1 may file an application for the classification and may  
 681 file, pursuant to s. 194.011(3), a petition with the value  
 682 adjustment board requesting that the classification be granted.  
 683 The petition may be filed at any time during the taxable year on  
 684 or before the 25th day following the mailing of the notice by  
 685 the property appraiser as provided in s. 194.011(1).  
 686 Notwithstanding the provisions of s. 194.013, the applicant must  
 687 pay a nonrefundable fee of \$15 upon filing the petition. Upon  
 688 reviewing the petition, if the person is qualified to receive  
 689 the classification and demonstrates particular extenuating  
 690 circumstances judged by the property appraiser or the value  
 691 adjustment board to warrant granting the classification, the  
 692 property appraiser or the value adjustment board may grant the  
 693 classification. The owner of land that was classified  
 694 agricultural in the previous year and whose ownership or use has  
 695 not changed may reapply on a short form as provided by the  
 696 department. The lessee of property may make original application  
 697 or reapply using the short form if the lease, or an affidavit  
 698 executed by the owner, provides that the lessee is empowered to  
 699 make application for the agricultural classification on behalf

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700 of the owner and a copy of the lease or affidavit accompanies  
 701 the application. A county may, at the request of the property  
 702 appraiser and by a majority vote of its governing body, waive  
 703 the requirement that an annual application or statement be made  
 704 for classification of property within the county after an  
 705 initial application is made and the classification granted by  
 706 the property appraiser. Such waiver may be revoked by a majority  
 707 vote of the governing body of the county.

708 (b) Subject to the restrictions set out in this section,  
 709 only lands which are used primarily for bona fide agricultural  
 710 purposes shall be classified agricultural. "Bona fide  
 711 agricultural purposes" means good faith commercial agricultural  
 712 use of the land. In determining whether the use of the land for  
 713 agricultural purposes is bona fide, the following factors may be  
 714 taken into consideration:

- 715 1. The length of time the land has been so utilized;
- 716 2. Whether the use has been continuous;
- 717 3. The purchase price paid;
- 718 4. Size, as it relates to specific agricultural use, but  
 719 in no event shall a minimum acreage greater than 10 acres be  
 720 required for agricultural assessment;

721 5. Whether an indicated effort has been made to care  
 722 sufficiently and adequately for the land in accordance with  
 723 accepted commercial agricultural practices, including, without  
 724 limitation, fertilizing, liming, tilling, mowing, reforesting,  
 725 and other accepted agricultural practices;

726 6. Whether such land is under lease and, if so, the  
 727 effective length, terms, and conditions of the lease; and

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728 7. Such other factors as may from time to time become  
729 applicable.

730 Section 9. Subsection (5) of section 194.011, Florida  
731 Statutes, is amended to read:

732 194.011 Assessment notice; objections to assessments.--

733 (5) (a) The department shall by rule prescribe uniform  
734 procedures for hearings before the value adjustment board which  
735 include requiring:

736 1. (a) Procedures for the exchange of information and  
737 evidence by the property appraiser and the petitioner consistent  
738 with s. 194.032, F.S.; and

739 2. (b) That the value adjustment board hold an  
740 organizational meeting for the purpose of making these  
741 procedures available to petitioners.

742 (b) The department shall develop a uniform policies and  
743 procedures manual that shall be used by value adjustment boards,  
744 special magistrates, and taxpayers in proceedings before value  
745 adjustment boards. The manual shall be made available, at a  
746 minimum, on the department's website and on the existing  
747 websites of the clerks of circuit courts.

748 Section 10. Section 194.015, Florida Statutes, is amended  
749 to read:

750 194.015 Value adjustment board.--

751 (1) There is hereby created a value adjustment board for  
752 each county, which shall consist of five members.

753 (2) (a) 1. Three members shall be appointed by ~~of~~ the  
754 governing body of the county, as follows:

755 a. One member must own a homestead property within the

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756 county.  
 757 b. One member must own a business that occupies commercial  
 758 space located within the county.  
 759 c. An appointee may not be a member or an employee of any  
 760 taxing authority and may not be a person who represents property  
 761 owners in any administrative or judicial review of property  
 762 taxes.  
 763 ~~2. as elected from the membership of the board of said~~  
 764 ~~governing body,~~ One of such appointees ~~whom~~ shall be elected  
 765 chairperson.  
 766 (b) , and Two members shall be appointed by ~~of~~ the school  
 767 board, as follows:  
 768 1. One member must own a business that occupies commercial  
 769 space located within the school district.  
 770 2. One member must be eligible to receive one or more of  
 771 the exemptions under s. 6(c), (f), or (g), Art. VII of the State  
 772 Constitution, regardless of whether the taxpayer's local  
 773 government grants the additional local homestead exemptions.  
 774 3. An appointee may not be a member or an employee of any  
 775 taxing authority and may not be a person who represents property  
 776 owners in any administrative or judicial review of property  
 777 taxes ~~as elected from the membership of the school board.~~ The  
 778 members of the board shall attend all meetings of the value  
 779 adjustment board to which appointed, unless excused by the  
 780 chairperson or the governing body of the county. In the event  
 781 that a member accumulates one unexcused absence, the member may  
 782 tender their resignation prior to a second unexcused absence; in  
 783 which case the member shall be replaced by the appointing body

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784 with an individual who satisfies the original criteria for  
 785 appointment. In the event that a member accumulates two  
 786 unexcused absences, the appointing body shall replace the  
 787 member, and the replacement member may be a member of the  
 788 appointing body ~~may be temporarily replaced by other members of~~  
 789 ~~the respective boards on appointment by their respective~~  
 790 ~~chairpersons.~~

791 (3) Any three members shall constitute a quorum of the  
 792 board, ~~except that each quorum must include at least one member~~  
 793 ~~of said governing board and at least one member of the school~~  
 794 ~~board,~~ and no meeting of the board shall take place unless a  
 795 quorum is present.

796 (4) Members of the board may receive such per diem  
 797 compensation as is allowed by law for state employees if both  
 798 bodies elect to allow such compensation.

799 (5) The clerk of the governing body of the county shall be  
 800 the clerk of the value adjustment board.

801 (6) (a) ~~The office of the county attorney may be counsel to~~  
 802 ~~the board unless the county attorney represents the property~~  
 803 ~~appraiser, in which instance~~ The board shall appoint private  
 804 counsel who has practiced law for over 5 years and who shall  
 805 receive such compensation as may be established by the board.  
 806 The private council may not represent the property appraiser,  
 807 the tax collector, any taxing authority, or any property owner  
 808 in any administrative judicial review of property taxes.

809 (b) Meetings ~~No meeting~~ of the board shall not take place  
 810 unless counsel to the board is present. ~~However, counsel for the~~  
 811 ~~property appraiser shall not be required when the county~~

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812 ~~attorney represents only the board at the board hearings, even~~  
 813 ~~though the county attorney may represent the property appraiser~~  
 814 ~~in other matters or at a different time.~~

815 (7) Two-fifths of the expenses of the board shall be borne  
 816 by the district school board and three-fifths by the district  
 817 county commission.

818 Section 11. Subsection (2) of section 194.034, Florida  
 819 Statutes, is amended to read:

820 194.034 Hearing procedures; rules. -

821 (2) In each case, except when a complaint is withdrawn by  
 822 the petitioner or is acknowledged as correct by the property  
 823 appraiser, the value adjustment board shall render a written  
 824 decision. All such decisions shall be issued within 20 calendar  
 825 days of the last day the board is in session s. 194.032. The  
 826 decision of the board shall contain findings of fact and  
 827 conclusions of law and shall include reasons for upholding or  
 828 overturning the determination of the special magistrate, which  
 829 must include proposed findings of fact, conclusions of law, and  
 830 reasons for upholding or overturning the determination of the  
 831 property appraiser, shall be considered by the board. The clerk,  
 832 upon issuance of the decisions, shall, on a form provided by the  
 833 Department of Revenue, notify by first-class mail each taxpayer,  
 834 the property appraiser, and the department of the decision of  
 835 the board.

836 Section 12. Section.194.035, Florida Statutes, is amended  
 837 to read:

838 194.035 Special magistrates; property evaluators.--

839 (1) Each value adjustment ~~In counties having a population~~

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840 ~~of more than 75,000,~~ the board shall appoint special magistrates  
 841 who have successfully completed the requisite training  
 842 administered by the Department in accordance with this section.  
 843 The special magistrate shall take testimony and make  
 844 recommendations to the board, which recommendations the board  
 845 may act upon without further hearing. These special magistrates  
 846 may not be elected or appointed officials or employees of the  
 847 county but shall be selected from a list of those qualified  
 848 individuals who are willing to serve as special magistrates.  
 849 Employees and elected or appointed officials of a taxing  
 850 jurisdiction or of the state may not serve as special  
 851 magistrates. No special magistrate shall serve in any county in  
 852 two consecutive years. The clerk of the board shall annually  
 853 notify such individuals or their professional associations to  
 854 make known to them that opportunities to serve as special  
 855 magistrates exist. The Department of Revenue shall provide a  
 856 list of qualified special magistrates to all counties. Subject  
 857 to appropriation, the department shall reimburse counties with a  
 858 population of 75,000 or less for payments made to special  
 859 magistrates appointed for the purpose of taking testimony and  
 860 making recommendations to the value adjustment board pursuant to  
 861 this section. The department shall establish a reasonable range  
 862 for payments per case to special magistrates based on such  
 863 payments in other counties. Requests for reimbursement of  
 864 payments outside this range shall be justified by the county. If  
 865 the total of all requests for reimbursement in any year exceeds  
 866 the amount available pursuant to this section, payments to all  
 867 counties shall be prorated accordingly. A special magistrate

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868 appointed to hear issues of exemptions and classifications shall  
 869 be a member of The Florida Bar with no less than 5 years'  
 870 experience in the area of ad valorem taxation. A special  
 871 magistrate appointed to hear issues regarding the valuation of  
 872 real estate shall be a state certified real estate appraiser  
 873 with not less than 5 years' experience in real property  
 874 valuation. A special magistrate appointed to hear issues  
 875 regarding the valuation of tangible personal property shall be a  
 876 designated member of a nationally recognized appraiser's  
 877 organization with not less than 5 years' experience in tangible  
 878 personal property valuation. A special magistrate need not be a  
 879 resident of the county in which he or she serves. A special  
 880 magistrate may not represent a person before the board in any  
 881 tax year during which he or she has served that board as a  
 882 special magistrate. Before appointing a special magistrate, a  
 883 value adjustment board shall verify the special magistrate's  
 884 qualifications. The value adjustment board shall ensure that the  
 885 selection of special magistrates is based solely upon the  
 886 experience and qualifications of the special magistrate and is  
 887 not influenced by the property appraiser. It is the duty of the  
 888 special magistrate to accurately and completely preserve all  
 889 testimony and, in making recommendations to the value adjustment  
 890 board, the special magistrate shall include proposed findings of  
 891 fact, conclusions of law, and reasons for upholding or  
 892 overturning the determination of the property appraiser. The  
 893 ~~board shall appoint special magistrates from the list so~~  
 894 ~~compiled prior to convening of the board.~~ The expense of  
 895 hearings before magistrates and any compensation of special

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896 magistrates shall be borne three-fifths by the board of county  
897 commissioners and two-fifths by the school board.

898 (2) The value adjustment board of each county may employ  
899 qualified property appraisers or evaluators to appear before the  
900 value adjustment board at that meeting of the board which is  
901 held for the purpose of hearing complaints. Such property  
902 appraisers or evaluators shall present testimony as to the just  
903 value of any property the value of which is contested before the  
904 board and shall submit to examination by the board, the  
905 taxpayer, and the property appraiser.

906 (3) Beginning January 1, 2009, the department shall  
907 provide and conduct training for special magistrates at least  
908 once each year in at least five locations throughout the state.

909 (a) For certification as an attorney special magistrate,  
910 the training shall include emphasis on the applicable hearing  
911 procedures and statutory provisions governing property tax  
912 exemptions, classifications, and deferrals. It shall be at  
913 least 40 hours, including at least 8 hours in real estate  
914 appraisal and the Department's Real Property Guidelines for  
915 Property Appraisers; at least 8 hours in tangible personal  
916 property appraisal; at least 20 hours in Florida Ad Valorem tax  
917 law, specifically chapters 192-200, and Article VII of the  
918 Florida Constitution; and at least 4 hours of instruction in the  
919 policies and procedural manual for Value Adjustment Board  
920 petition hearings adopted by the Department.

921 (b) For certification as a real property appraiser special  
922 magistrate, the training shall include emphasis on the on the  
923 Department's Real Property Guidelines for Property Appraisers

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924 and on applicable hearing procedures. It shall be at least 60  
 925 hours, including at least 3 hours in tangible personal property  
 926 appraisal; at least 28 hours in Florida Ad Valorem tax law,  
 927 chapters 192-200, and Article VII of the Florida Constitution;  
 928 at least 25 hours of real estate appraisal and the Department's  
 929 Real Property Guidelines for Property Appraisers; and, at least  
 930 4 hours of instruction in the policies and procedural manual for  
 931 Value Adjustment Board petition hearings adopted by the  
 932 Department.

933 (c) For certification as a tangible personal property  
 934 appraiser special magistrate, the training shall include  
 935 emphasis on the Department's Tangible Personal Property  
 936 Guidelines for Property Appraisers and applicable hearing  
 937 procedures.. It shall be at least 80 hours, including at least  
 938 3 hours in real property appraisal; at least 30 hours in Florida  
 939 Ad Valorem tax law, chapters 192-200, and Article VII of the  
 940 Florida Constitution; at least 30 hours in tangible personal  
 941 property appraisal including the Department's Tangible Personal  
 942 Property Guidelines for Property Appraisers; and, at least 17  
 943 hours of instruction in the Uniform Rules of Procedure, chapter  
 944 28-106, Florida Administrative Code and in any procedural rules  
 945 for Value Adjustment Board petition hearings adopted by the  
 946 Division.

947 (d) The Department shall charge tuition fees to any person  
 948 who attends this training in an amount sufficient to fund the  
 949 Department's costs to conduct all aspects of the training. The  
 950 Department shall deposit the fees collected into the  
 951 Certification Program Trust Fund pursuant to s. 195.002(2)

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952 ~~These special magistrates may not be elected or appointed~~  
 953 ~~officials or employees of the county but shall be selected from~~  
 954 ~~a list of those qualified individuals who are willing to serve~~  
 955 ~~as special magistrates. Employees and elected or appointed~~  
 956 ~~officials of a taxing jurisdiction or of the state may not serve~~  
 957 ~~as special magistrates. The clerk of the board shall annually~~  
 958 ~~notify such individuals or their professional associations to~~  
 959 ~~make known to them that opportunities to serve as special~~  
 960 ~~magistrates exist. The Department of Revenue shall provide a~~  
 961 ~~list of qualified special magistrates to any county with a~~  
 962 ~~population of 75,000 or less. Subject to appropriation, the~~  
 963 ~~department shall reimburse counties with a population of 75,000~~  
 964 ~~or less for payments made to special magistrates appointed for~~  
 965 ~~the purpose of taking testimony and making recommendations to~~  
 966 ~~the value adjustment board pursuant to this section. The~~  
 967 ~~department shall establish a reasonable range for payments per~~  
 968 ~~case to special magistrates based on such payments in other~~  
 969 ~~counties. Requests for reimbursement of payments outside this~~  
 970 ~~range shall be justified by the county. If the total of all~~  
 971 ~~requests for reimbursement in any year exceeds the amount~~  
 972 ~~available pursuant to this section, payments to all counties~~  
 973 ~~shall be prorated accordingly.~~

974 (4) General provisions regarding special magistrates.

975 (a) A special magistrate need not be a resident of the  
 976 county in which he or she serves.

977 (b) A special magistrate may not represent a person before  
 978 the board in any tax year during which he or she has served that  
 979 board as a special magistrate.

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980           (c) No special magistrate will be assigned to conduct  
 981 hearings in the same county in two consecutive years. The board  
 982 ~~shall appoint special magistrates from the list so compiled~~  
 983 ~~prior to convening of the board.~~

984           (d) The expense of hearings before special magistrates and  
 985 any compensation of special magistrates shall be borne three-  
 986 fifths by the board of county commissioners and two-fifths by  
 987 the school board.

988 ~~(2) The value adjustment board of each county may employ~~  
 989 ~~qualified property appraisers or evaluators to appear before the~~  
 990 ~~value adjustment board at that meeting of the board which is~~  
 991 ~~held for the purpose of hearing complaints. Such property~~  
 992 ~~appraisers or evaluators shall present testimony as to the just~~  
 993 ~~value of any property the value of which is contested before the~~  
 994 ~~board and shall submit to examination by the board, the~~  
 995 ~~taxpayer, and the property appraiser.~~

996           Section 13. Subsection (1) of section 194.037, Florida  
 997 Statutes, is amended to read:

998           Section 194.037, Florida Statutes, Disclosure of tax  
 999 impact.--

1000           (1) After hearing all petitions, complaints, appeals, and  
 1001 disputes, the clerk shall make public notice of the findings and  
 1002 results of the board in at least a quarter-page size  
 1003 advertisement of a standard size or tabloid size newspaper, and  
 1004 the headline shall be in a type no smaller than 18 point. The  
 1005 advertisement shall not be placed in that portion of the  
 1006 newspaper where legal notices and classified advertisements  
 1007 appear. The advertisement shall be published in a newspaper of

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1008 | general paid circulation in the county. The newspaper selected  
 1009 | shall be one of general interest and readership in the  
 1010 | community, and not one of limited subject matter, pursuant to  
 1011 | chapter 50. The headline shall read: TAX IMPACT OF VALUE  
 1012 | ADJUSTMENT BOARD. The public notice shall list the members of  
 1013 | the value adjustment board and the taxing authorities to which  
 1014 | they are elected. The form shall show, in columnar form, for  
 1015 | each of the property classes listed under subsection (2), the  
 1016 | following information, with appropriate column totals:

1017 |       (a) In the first column, the number of parcels for which  
 1018 | the board granted exemptions that had been denied or that had  
 1019 | not been acted upon by the property appraiser.

1020 |       (b) In the second column, the number of parcels for which  
 1021 | petitions were filed concerning a property tax exemption.

1022 |       (c) In the third column, the number of parcels for which  
 1023 | the board considered the petition and reduced the assessment  
 1024 | from that made by the property appraiser on the initial  
 1025 | assessment roll.

1026 |       (d) In the fourth column, the number of parcels for which  
 1027 | petitions were filed but which were not considered by the board  
 1028 | because such petitions were withdrawn or settled prior to the  
 1029 | board's consideration.

1030 |       ~~(e)-(d)~~ In the fifth ~~fourth~~ column, the number of parcels  
 1031 | for which petitions were filed requesting a change in assessed  
 1032 | value, including requested changes in assessment classification.

1033 |       ~~(f)-(e)~~ In the sixth ~~fifth~~ column, the net change in  
 1034 | taxable value from the assessor's initial roll which results  
 1035 | from board decisions.

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1036            (g) ~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes  
 1037 to parcels not granted relief by the board. The shift shall be  
 1038 computed as the amount shown in column 5 multiplied by the  
 1039 applicable millage rates adopted by the taxing authorities in  
 1040 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of  
 1041 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
 1042 Constitution, but without adjustment as authorized pursuant to  
 1043 s. 200.065(6). If for any taxing authority the hearing has not  
 1044 been completed at the time the notice required herein is  
 1045 prepared, the millage rate used shall be that adopted in the  
 1046 hearing held pursuant to s. 200.065(2)(c).

1047            Section 14. It is the express intent of the Legislature  
 1048 that a taxpayer shall never have the burden of proving that the  
 1049 property appraiser's assessment is not supported by any  
 1050 reasonable hypothesis of a legal assessment and all cases  
 1051 setting out such a standard were expressly rejected  
 1052 legislatively upon the adoption of chapter 97-85, Laws of  
 1053 Florida. It is the further intent of the Legislature that any  
 1054 cases of law published since 1997 citing the every-reasonable-  
 1055 hypothesis standard are expressly rejected to the extent that  
 1056 they are interpretative of legislative intent.

1057            Section 15. Subsection (2) of section 195.002, Florida  
 1058 Statutes, is amended to read:

1059            195.002 Supervision by Department of Revenue.--

1060            (2) In furtherance of its duty to conduct schools to  
 1061 upgrade assessment skills and collection skills, the department  
 1062 may establish by rule committees on admissions and  
 1063 certification. Additionally, the department may incur reasonable

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1064 expenses for hiring instructors, travel, office operations,  
 1065 certificates of completion, badges or awards, and food service  
 1066 incidental to conducting such schools, the salaries and benefits  
 1067 of department employees whose duties are directly associated  
 1068 with the overall administration of the curriculum, training,  
 1069 examination, and certification of special magistrates, and for  
 1070 administering any certification program under s. 145.10 or s.  
 1071 145.11 or s. 194.035. The department shall ~~may~~ charge a tuition  
 1072 fee and an examination fee to any person who attends such a  
 1073 school and may charge a fee to certify or recertify any person  
 1074 under such a program. The department shall deposit such fees  
 1075 into the Certification Program Trust Fund which is created in  
 1076 the State Treasury. There shall be separate school account and  
 1077 program accounts in the trust fund for property appraisers, and  
 1078 for tax collectors, and for special magistrates. The department  
 1079 shall use money in the fund to pay such expenses.

1080 Section 16. Section 196.192, Florida Statutes, is amended  
 1081 to read:

1082 196.192 Exemptions from ad valorem taxation.--Subject to  
 1083 the provisions of this chapter:

1084 (1) All property owned by an exempt entity, including an  
 1085 educational institution, and used exclusively for exempt  
 1086 purposes shall be totally exempt from ad valorem taxation.

1087 (2) All property owned by an exempt entity, including an  
 1088 educational institution, and used predominantly for exempt  
 1089 purposes shall be exempted from ad valorem taxation to the  
 1090 extent of the ratio that such predominant use bears to the  
 1091 nonexempt use.

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1092 (3) All tangible personal property loaned or leased by a  
 1093 natural person, by a trust holding property for a natural  
 1094 person, or by an exempt entity to an exempt entity for public  
 1095 display or exhibition on a recurrent schedule is exempt from ad  
 1096 valorem taxation if the property is loaned or leased for no  
 1097 consideration or for nominal consideration.

1098  
 1099 For purposes of this section, each use to which the property is  
 1100 being put must be considered in granting an exemption from ad  
 1101 valorem taxation, including any economic use in addition to any  
 1102 physical use. For purposes of this section, property owned by a  
 1103 limited liability company, the sole member of which is an exempt  
 1104 entity, shall be treated as if the property were owned directly  
 1105 by the exempt entity. This section does not apply in determining  
 1106 the exemption for property owned by governmental units pursuant  
 1107 to s. 196.199.

1108 Section 17. Effective January 1, 2009, subsection (6) of  
 1109 section 201.02, Florida Statutes, is amended to read:

1110 201.02 Tax on deeds and other instruments relating to real  
 1111 property or interests in real property.--

1112 (6) Taxes imposed by this section shall not apply to any  
 1113 assignment, transfer, or other disposition, or any document,  
 1114 which arises out of a transfer of real property from a nonprofit  
 1115 organization to the Board of Trustees of the Internal  
 1116 Improvement Trust Fund, to any state agency, to any water  
 1117 management district, or to any local government. For purposes of  
 1118 this subsection, "nonprofit organization" means an organization  
 1119 whose purpose is the preservation of natural resources and which

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1120 is exempt from federal income tax under s. 501(c)(3) of the  
 1121 Internal Revenue Code. The following notation must be placed on  
 1122 the document assigning, transferring, or otherwise disposing of  
 1123 the property, adjacent to the official record stamp of the  
 1124 county, at the time of its recording in the public records:  
 1125 "This document is exempt from documentary stamp tax pursuant to  
 1126 s. 201.02(6), F.S." ~~The Department of Revenue shall provide a~~  
 1127 ~~form, or a place on an existing form, for the nonprofit~~  
 1128 ~~organization to indicate its exempt status.~~

1129 Section 18. Section 202.29, Florida Statutes, is amended  
 1130 to read:

1131 202.29 Bad debts.--

1132 (1) A dealer who has paid the tax imposed by this chapter  
 1133 may take a credit or obtain a refund for tax paid by the dealer  
 1134 on unpaid balances due on worthless accounts within 12 months  
 1135 following the last day of the calendar year for which the bad  
 1136 debt was charged off on the taxpayer's federal income tax  
 1137 return.

1138 (2) If any accounts for which a credit or refund has been  
 1139 received are then in whole or in part paid to the dealer, the  
 1140 amount paid must be included in the first return filed after  
 1141 such receipt and the tax paid accordingly.

1142 (3) Bad debts associated with accounts receivable which  
 1143 have been assigned or sold with recourse are eligible upon  
 1144 reassignment for inclusion by the dealer in the credit or refund  
 1145 authorized by this section.

1146 (4) A taxpayer may report the credit for bad debt allowed  
 1147 under this section by netting such credit against the tax due to

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1148 the state pursuant to s. 202.12 or to a local jurisdiction  
 1149 pursuant to s. 202.19, but such netting shall not reduce the  
 1150 amount due to the state or to any local jurisdiction below zero.

1151 (5) For purposes of determining the amount of bad debt that is  
 1152 attributable to the state or to a local jurisdiction, a taxpayer  
 1153 may employ a proportionate allocation method based on current  
 1154 gross taxes due or another reasonable allocation method approved  
 1155 by the department.

1156 Section 19. Section 212.03, Florida Statutes, is amended  
 1157 to read:

1158 212.03 Transient rentals tax; rate, procedure,  
 1159 enforcement, exemptions.--

1160 (1) It is hereby declared to be the legislative intent  
 1161 that every person is exercising a taxable privilege who engages  
 1162 in the business of renting, leasing, letting, or granting a  
 1163 license to use any living quarters or sleeping or housekeeping  
 1164 accommodations in, from, or a part of, or in connection with any  
 1165 hotel, apartment house, roominghouse, ~~or~~ tourist or trailer  
 1166 camp, mobile home park, recreational vehicle park, condominium,  
 1167 or timeshare resort. However, any person who rents, leases,  
 1168 lets, or grants a license to others to use, occupy, or enter  
 1169 upon any living quarters or sleeping or housekeeping  
 1170 accommodations in apartment houses, roominghouses, tourist  
 1171 camps, ~~or~~ trailer camps, mobile home park, recreational vehicle  
 1172 park, condominium, or timeshare resort, and who exclusively  
 1173 enters into a bona fide written agreement for continuous  
 1174 residence for longer than 6 months in duration at such property  
 1175 is not exercising a taxable privilege. For the exercise of such

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1176 taxable privilege, a tax is hereby levied in an amount equal to  
 1177 6 percent of and on the total rental charged for such living  
 1178 quarters or sleeping or housekeeping accommodations by the  
 1179 person charging or collecting the rental. Such tax shall apply  
 1180 to hotels, apartment houses, roominghouses, ~~or~~ tourist or  
 1181 trailer camps, mobile home parks, recreational vehicle parks,  
 1182 condominiums, or timeshare resorts whether or not these  
 1183 facilities have ~~there is in connection with any of the same any~~  
 1184 dining rooms, cafes, or other places where meals or lunches are  
 1185 sold or served to guests.

1186 (2) As used in this section, the terms "rent," "rental,"  
 1187 "rentals," and "rental payments" mean the amount received by a  
 1188 person operating transient accommodations for the use or  
 1189 securing of any living quarters or sleeping or housekeeping  
 1190 accommodations in, from, or a part of, or in connection with any  
 1191 hotel, apartment house, roominghouse, mobile home park,  
 1192 recreational vehicle park, condominium, timeshare resort, or  
 1193 tourist or trailer camp. The phrase "person operating transient  
 1194 accommodations" means the person conducting the daily affairs of  
 1195 the physical facilities furnishing transient accommodations who  
 1196 is responsible for providing the services commonly associated  
 1197 with operating the facilities furnishing transient  
 1198 accommodations regardless of whether such commonly associated  
 1199 services are provided by third parties. The terms  
 1200 "consideration" and "rents" do not include payments received by  
 1201 unrelated persons for facilitating the booking of reservations  
 1202 for or on behalf of the lessees or licensees at hotels,  
 1203 apartment houses, roominghouses, mobile home parks, recreational

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1204 vehicle parks, condominiums, timeshare resorts, or tourist or  
 1205 trailer camps in this state. "Unrelated person" means a person  
 1206 who is not in the same affiliated group of corporations pursuant  
 1207 to s. 1504 of the Internal Revenue Code of 1986, as amended.

1208 (3) Tax shall be due on the consideration paid for  
 1209 occupancy in this state pursuant to a regulated short-term  
 1210 product, as defined in chapter 721, or occupancy in this state  
 1211 pursuant to a product that would be deemed a regulated short-  
 1212 term product if the agreement to purchase the short-term right  
 1213 was executed in this state. Such tax shall be collected on the  
 1214 last day of occupancy within the state unless such consideration  
 1215 is applied to the purchase of a timeshare estate.

1216 Notwithstanding subsections (1) and (2), the occupancy of an  
 1217 accommodation of a timeshare resort pursuant to a timeshare  
 1218 plan, a multisite timeshare plan, or an exchange transaction in  
 1219 an exchange program, as defined in chapter 721, by the owner of  
 1220 a timeshare interest or such owner's guest, which guest is not  
 1221 paying monetary consideration to the owner or to a third party  
 1222 for the benefit of the owner, is not a privilege subject to  
 1223 taxation under this section. A membership or transaction fee  
 1224 paid by a timeshare owner which does not provide the timeshare  
 1225 owner with the right to occupy any specific timeshare unit but  
 1226 merely provides the timeshare owner with the opportunity to  
 1227 exchange a timeshare interest through an exchange program is a  
 1228 service charge and not subject to tax.

1229 (4) Consideration paid for the purchase of a timeshare  
 1230 license in a timeshare plan, as defined in chapter 721, is rent  
 1231 subject to tax under this section.

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1232        (5)~~(2)~~ The tax provided for herein shall be in addition to  
 1233 the total amount of the rental, shall be charged by the ~~lessor~~  
 1234 ~~or person operating transient accommodations subject to the tax~~  
 1235 ~~under this chapter receiving the rent~~ in and by said rental  
 1236 arrangement to the lessee ~~or person paying the rental~~, and shall  
 1237 be due and payable at the time of the receipt of such rental  
 1238 payment by the ~~lessor or person operating transient~~  
 1239 ~~accommodations, as defined in this chapter, who receives said~~  
 1240 ~~rental or payment~~. The ~~owner, lessor, or person operating~~  
 1241 ~~transient accommodations receiving the rent~~ shall remit the tax  
 1242 to the department on the amount of rent received at the times  
 1243 and in the manner hereinafter provided for dealers to remit  
 1244 taxes under this chapter. The same duties imposed by this  
 1245 chapter upon dealers in tangible personal property respecting  
 1246 the collection and remission of the tax; the making of returns;  
 1247 the keeping of books, records, and accounts; and the compliance  
 1248 with the rules and regulations of the department in the  
 1249 administration of this chapter shall apply to and be binding  
 1250 upon all persons who manage or operate hotels, apartment houses,  
 1251 roominghouses, tourist and trailer camps, and the rental of  
 1252 condominium units, and to all persons who collect or receive  
 1253 such rents on behalf of such owner or lessor taxable under this  
 1254 chapter. The person operating transient accommodations shall  
 1255 separately state the tax from the rental charged on the receipt,  
 1256 invoice, or other documentation issued with respect to charges  
 1257 for transient accommodations. Persons facilitating the booking  
 1258 of reservations who are unrelated to the person operating the  
 1259 transient accommodations in which the reservation is booked are

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1260 not required to separately state amounts charged on the receipt,  
 1261 invoice, or other documentation issued by the person  
 1262 facilitating the booking of the reservation. Any amounts  
 1263 specifically collected as a tax are state funds and must be  
 1264 remitted as tax.

1265 (6)~~(3)~~ When rentals are received by way of property,  
 1266 goods, wares, merchandise, services, or other things of value,  
 1267 the tax shall be at the rate of 6 percent of the value of the  
 1268 property, goods, wares, merchandise, services, or other things  
 1269 of value.

1270 (7)~~(4)~~ The tax levied by this section shall not apply to,  
 1271 be imposed upon, or collected from any person who shall have  
 1272 entered into a bona fide written lease for longer than 6 months  
 1273 in duration for continuous residence at any one hotel, apartment  
 1274 house, roominghouse, tourist or trailer camp, or condominium, or  
 1275 to any person who shall reside continuously longer than 6 months  
 1276 at any one hotel, apartment house, roominghouse, tourist or  
 1277 trailer camp, or condominium and shall have paid the tax levied  
 1278 by this section for 6 months of residence in any one hotel,  
 1279 roominghouse, apartment house, tourist or trailer camp, or  
 1280 condominium. Notwithstanding other provisions of this chapter,  
 1281 no tax shall be imposed upon rooms provided guests when there is  
 1282 no consideration involved between the guest and the public  
 1283 lodging establishment. Further, any person who, on the effective  
 1284 date of this act, has resided continuously for 6 months at any  
 1285 one hotel, apartment house, roominghouse, tourist or trailer  
 1286 camp, or condominium, or, if less than 6 months, has paid the  
 1287 tax imposed herein until he or she shall have resided

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1288 continuously for 6 months, shall thereafter be exempt, so long  
 1289 as such person shall continuously reside at such location. The  
 1290 Department of Revenue shall have the power to reform the rental  
 1291 contract for the purposes of this chapter if the rental payments  
 1292 are collected in other than equal daily, weekly, or monthly  
 1293 amounts so as to reflect the actual consideration to be paid in  
 1294 the future for the right of occupancy during the first 6 months.

1295 (8)~~(5)~~ The tax imposed by this section shall constitute a  
 1296 lien on the property of the lessee or rentee of any sleeping  
 1297 accommodations in the same manner as and shall be collectible as  
 1298 are liens authorized and imposed by ss. 713.68 and 713.69.

1299 (9)~~(6)~~ It is the legislative intent that every person is  
 1300 engaging in a taxable privilege who leases or rents parking or  
 1301 storage spaces for motor vehicles in parking lots or garages,  
 1302 who leases or rents docking or storage spaces for boats in boat  
 1303 docks or marinas, or who leases or rents tie-down or storage  
 1304 space for aircraft at airports. For the exercise of this  
 1305 privilege, a tax is hereby levied at the rate of 6 percent on  
 1306 the total rental charged.

1307 (10)~~(7)~~(a) Full-time students enrolled in an institution  
 1308 offering postsecondary education and military personnel  
 1309 currently on active duty who reside in the facilities described  
 1310 in subsection (1) shall be exempt from the tax imposed by this  
 1311 section. The department shall be empowered to determine what  
 1312 shall be deemed acceptable proof of full-time enrollment. The  
 1313 exemption contained in this subsection shall apply irrespective  
 1314 of any other provisions of this section. The tax levied by this  
 1315 section shall not apply to or be imposed upon or collected on

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1316 the basis of rentals to any person who resides in any building  
 1317 or group of buildings intended primarily for lease or rent to  
 1318 persons as their permanent or principal place of residence.

1319 (b) It is the intent of the Legislature that this  
 1320 subsection provide tax relief for persons who rent living  
 1321 accommodations rather than own their homes, while still  
 1322 providing a tax on the rental of lodging facilities that  
 1323 primarily serve transient guests.

1324 (c) The rental of facilities, as defined in s.  
 1325 212.02(10)(f), which are intended primarily for rental as a  
 1326 principal or permanent place of residence is exempt from the tax  
 1327 imposed by this chapter. The rental of such facilities that  
 1328 primarily serve transient guests is not exempt by this  
 1329 subsection. In the application of this law, or in making any  
 1330 determination against the exemption, the department shall  
 1331 consider the facility as primarily serving transient guests  
 1332 unless the facility owner makes a verified declaration on a form  
 1333 prescribed by the department that more than half of the total  
 1334 rental units available are occupied by tenants who have a  
 1335 continuous residence in excess of 3 months. The owner of a  
 1336 facility declared to be exempt by this paragraph must make a  
 1337 determination of the taxable status of the facility at the end  
 1338 of the owner's accounting year using any consecutive 3-month  
 1339 period at least one month of which is in the accounting year.  
 1340 The owner must use a selected consecutive 3-month period during  
 1341 each annual redetermination. In the event that an exempt  
 1342 facility no longer qualifies for exemption by this paragraph,  
 1343 the owner must notify the department on a form prescribed by the

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1344 department by the 20th day of the first month of the owner's  
 1345 next succeeding accounting year that the facility no longer  
 1346 qualifies for such exemption. The tax levied by this section  
 1347 shall apply to the rental of facilities that no longer qualify  
 1348 for exemption under this paragraph beginning the first day of  
 1349 the owner's next succeeding accounting year. The provisions of  
 1350 this paragraph do not apply to mobile home lots regulated under  
 1351 chapter 723.

1352 (d) The rental of living accommodations in migrant labor  
 1353 camps is not taxable under this section. "Migrant labor camps"  
 1354 are defined as one or more buildings or structures, tents,  
 1355 trailers, or vehicles, or any portion thereof, together with the  
 1356 land appertaining thereto, established, operated, or used as  
 1357 living quarters for seasonal, temporary, or migrant workers.  
 1358  
 1359

1360 Section 20. Subsection (3) of section 212.0305, Florida  
 1361 Statutes, is amended to read:

1362 212.0305 Convention development taxes; intent;  
 1363 administration; authorization; use of proceeds.--

1364 (3) APPLICATION; ADMINISTRATION; PENALTIES.--

1365 (a) The convention development tax on transient rentals  
 1366 imposed by the governing body of any county authorized to so  
 1367 levy shall apply to the amount of any payment made by any person  
 1368 to rent, lease, or use for a period of 6 months or less any  
 1369 living quarters or accommodations in a hotel, apartment hotel,  
 1370 motel, resort motel, apartment, apartment motel, roominghouse,  
 1371 timeshare resort, tourist or trailer camp, mobile home park,

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1372 recreational vehicle park, or condominium. When receipt of  
 1373 consideration is by way of property other than money, the tax  
 1374 shall be levied and imposed on the fair market value of such  
 1375 nonmonetary consideration. Any payment made by a person to rent,  
 1376 lease, or use any living quarters or accommodations which are  
 1377 exempt from the tax imposed under s. 212.03 shall likewise be  
 1378 exempt from any tax imposed under this section.

1379 (b) As used in this section, the terms "payment" and  
 1380 "consideration" mean the amount received by a person operating  
 1381 transient accommodations for the use or securing the use of any  
 1382 living quarters or sleeping or housekeeping accommodations in,  
 1383 from, or a part of, or in connection with any hotel, apartment  
 1384 house, roominghouse, timeshare resort, or tourist or trailer  
 1385 camp. The phrase "person operating transient accommodations"  
 1386 means the person conducting the daily affairs of the physical  
 1387 facilities furnishing transient accommodations who is  
 1388 responsible for providing the services commonly associated with  
 1389 operating the facilities furnishing transient accommodations  
 1390 regardless of whether such commonly associated services are  
 1391 provided by third parties. The terms "consideration" and "rents"  
 1392 do not include payments received by unrelated persons for  
 1393 facilitating the booking of reservations for or on behalf of the  
 1394 lessees or licensees at hotels, apartment houses, roominghouses,  
 1395 mobile home parks, recreational vehicle parks, condominiums,  
 1396 timeshare resorts, or tourist or trailer camps in this state.  
 1397 "Unrelated person" means a person who is not in the same  
 1398 affiliated group of corporations pursuant to s. 1504 of the  
 1399 Internal Revenue Code of 1986, as amended.

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1400        (c) Tax shall be due on the consideration paid for  
 1401 occupancy in the county pursuant to a regulated short-term  
 1402 product, as defined in chapter 721, or occupancy in the county  
 1403 pursuant to a product that would be deemed a regulated short-  
 1404 term product if the agreement to purchase the short-term right  
 1405 was executed in this state. Such tax shall be collected on the  
 1406 last day of occupancy within the county unless such  
 1407 consideration is applied to the purchase of a timeshare estate.  
 1408 Notwithstanding the provisions of paragraph (b), the occupancy  
 1409 of an accommodation of a timeshare resort pursuant to a  
 1410 timeshare plan, a multisite timeshare plan, or an exchange  
 1411 transaction in an exchange program, as defined in chapter 721,  
 1412 by the owner of a timeshare interest or such owner's guest,  
 1413 which guest is not paying monetary consideration to the owner or  
 1414 to a third party for the benefit of the owner, is not a  
 1415 privilege subject to taxation under this section. A membership  
 1416 or transaction fee paid by a timeshare owner which does not  
 1417 provide the timeshare owner with the right to occupy any  
 1418 specific timeshare unit but merely provides the timeshare owner  
 1419 with the opportunity to exchange a timeshare interest through an  
 1420 exchange program is a service charge and not subject to tax.

1421        (d) Consideration paid for the purchase of a timeshare  
 1422 license in a timeshare plan, as defined in chapter 721, is rent  
 1423 subject to tax under this section.

1424        (e) ~~(b)~~ The tax shall be charged by the person receiving  
 1425 the consideration for the lease or rental, and the tax shall be  
 1426 collected from the lessee, tenant, or customer at the time of  
 1427 payment of the consideration for such lease or rental. The

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1428 person operating transient accommodations shall separately state  
 1429 the tax from the rental charged on the receipt, invoice, or  
 1430 other documentation issued with respect to charges for transient  
 1431 accommodations. Persons facilitating the booking of reservations  
 1432 who are unrelated to the person operating the transient  
 1433 accommodations in which the reservation is booked are not  
 1434 required to separately state amounts charged on the receipt,  
 1435 invoice, or other documentation issued by the person  
 1436 facilitating the booking of the reservation. Any amounts  
 1437 specifically collected as a tax are county funds and must be  
 1438 remitted as tax.

1439 (f)~~(e)~~ The person receiving the consideration for such  
 1440 rental or lease shall receive, account for, and remit the tax to  
 1441 the department at the time and in the manner provided for  
 1442 persons who collect and remit taxes under s. 212.03. The same  
 1443 duties and privileges imposed by this chapter upon dealers in  
 1444 tangible property respecting the collection and remission of  
 1445 tax; the making of returns; the keeping of books, records, and  
 1446 accounts; and compliance with the rules of the department in the  
 1447 administration of this chapter apply to and are binding upon all  
 1448 persons who are subject to the provisions of this section.  
 1449 However, the department may authorize a quarterly return and  
 1450 payment when the tax remitted by the dealer for the preceding  
 1451 quarter did not exceed \$25.

1452 (g)~~(d)~~ The department shall keep records showing the  
 1453 amount of taxes collected, which records shall disclose the  
 1454 taxes collected from each county in which a local government  
 1455 resort tax is levied. These records shall be subject to the

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1456 provisions of s. 213.053 and are confidential and exempt from  
 1457 the provisions of s. 119.07(1).

1458 (h)~~(e)~~ The collections received by the department from the  
 1459 tax, less costs of administration, shall be paid and returned  
 1460 monthly to the county which imposed the tax, for use by the  
 1461 county as provided in this section. Such receipts shall be  
 1462 placed in a specific trust fund or funds created by the county.

1463 (i)~~(f)~~ The department shall adopt ~~promulgate~~ such rules  
 1464 and ~~shall~~ prescribe and publish ~~such~~ forms as ~~may be~~ necessary  
 1465 to effectuate the purposes of this section. The department is  
 1466 authorized to establish audit procedures and to assess for  
 1467 delinquent taxes.

1468 (j)~~(g)~~ The estimated tax provisions contained in s. 212.11  
 1469 do not apply to the administration of any tax levied under this  
 1470 section.

1471 (k)~~(h)~~ Any person taxable under this section who, ~~either~~  
 1472 by himself or herself or through the person's agents or  
 1473 employees, fails or refuses to charge and collect the taxes  
 1474 herein provided from the person paying any rental or lease is,  
 1475 in addition to being personally liable for the payment of the  
 1476 tax, guilty of a misdemeanor of the first degree, punishable as  
 1477 provided in s. 775.082 or s. 775.083.

1478 (l)~~(i)~~ A ~~No~~ person may not ~~shall~~ advertise or hold out to  
 1479 the public in any manner, directly or indirectly, that he or she  
 1480 will absorb all or any part of the tax; that he or she will  
 1481 relieve the person paying the rental of the payment of all or  
 1482 any part of the tax; or that the tax will not be added to the  
 1483 rental or lease consideration or, if added, that the tax or any

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1484 part thereof will be refunded or refused, either directly or  
 1485 indirectly, by any method whatsoever. Any person who willfully  
 1486 violates any provision of this paragraph is guilty of a  
 1487 misdemeanor of the first degree, punishable as provided in s.  
 1488 775.082 or s. 775.083.

1489 (m)~~(j)~~ The tax shall constitute a lien on the property of  
 1490 the lessee, customer, or tenant in the same manner as, and shall  
 1491 be collectible as are, liens authorized and imposed by ss.  
 1492 713.67, 713.68, and 713.69.

1493 (n)~~(k)~~ Any tax levied pursuant to this section shall be in  
 1494 addition to any other tax imposed pursuant to this chapter and  
 1495 in addition to all other taxes and fees and the consideration  
 1496 for the rental or lease.

1497 (o)~~(l)~~ The department shall administer the taxes levied  
 1498 herein as increases in the rate of the tax authorized in s.  
 1499 125.0104. The department shall collect and enforce the  
 1500 provisions of this section and s. 125.0104 in conjunction with  
 1501 each other in those counties authorized to levy the taxes  
 1502 authorized herein. The department shall distribute the proceeds  
 1503 received from the taxes levied pursuant to this section and s.  
 1504 125.0104 in proportion to the rates of the taxes authorized to  
 1505 the appropriate trust funds as provided by law. In the event of  
 1506 underpayment of the total amount due by a taxpayer pursuant to  
 1507 this section and s. 125.0104, the department shall distribute  
 1508 the amount received in proportion to the rates of the taxes  
 1509 authorized to the appropriate trust funds as provided by law and  
 1510 the penalties and interest due on both of said taxes shall be  
 1511 applicable.

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1512           Section 21. The amendments made by this act to ss. 212.03  
 1513 and 212.0305, Florida Statutes, are intended as clarifying and  
 1514 remedial in nature and are not a basis for assessments of tax  
 1515 for periods before July 1, 2008, or for refunds of tax for  
 1516 periods before July 1, 2008.

1517           Section 22. Paragraph (a) of subsection (1) of section  
 1518 212.031, Florida Statutes, is amended to read:

1519           212.031 Tax on rental or license fee for use of real  
 1520 property.--

1521           (1) (a) It is declared to be the legislative intent that  
 1522 every person is exercising a taxable privilege who engages in  
 1523 the business of renting, leasing, letting, or granting a license  
 1524 for the use of any real property unless such property is:

- 1525           1. Assessed as agricultural property under s. 193.461.
- 1526           2. Used exclusively as dwelling units.
- 1527           3. Property subject to tax on parking, docking, or storage  
 1528 spaces under s. 212.03(9) ~~s. 212.03(6)~~.

1529           4. Recreational property or the common elements of a  
 1530 condominium when subject to a lease between the developer or  
 1531 owner thereof and the condominium association in its own right  
 1532 or as agent for the owners of individual condominium units or  
 1533 the owners of individual condominium units. However, only the  
 1534 lease payments on such property shall be exempt from the tax  
 1535 imposed by this chapter, and any other use made by the owner or  
 1536 the condominium association shall be fully taxable under this  
 1537 chapter.

1538           5. A public or private street or right-of-way and poles,  
 1539 conduits, fixtures, and similar improvements located on such

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1540 streets or rights-of-way, occupied or used by a utility or  
 1541 provider of communications services, as defined by s. 202.11,  
 1542 for utility or communications or television purposes. For  
 1543 purposes of this subparagraph, the term "utility" means any  
 1544 person providing utility services as defined in s. 203.012. This  
 1545 exception also applies to property, wherever located, on which  
 1546 the following are placed: towers, antennas, cables, accessory  
 1547 structures, or equipment, not including switching equipment,  
 1548 used in the provision of mobile communications services as  
 1549 defined in s. 202.11. For purposes of this chapter, towers used  
 1550 in the provision of mobile communications services, as defined  
 1551 in s. 202.11, are considered to be fixtures.

1552 6. A public street or road which is used for  
 1553 transportation purposes.

1554 7. Property used at an airport exclusively for the purpose  
 1555 of aircraft landing or aircraft taxiing or property used by an  
 1556 airline for the purpose of loading or unloading passengers or  
 1557 property onto or from aircraft or for fueling aircraft.

1558 8.a. Property used at a port authority, as defined in s.  
 1559 315.02(2), exclusively for the purpose of oceangoing vessels or  
 1560 tugs docking, or such vessels mooring on property used by a port  
 1561 authority for the purpose of loading or unloading passengers or  
 1562 cargo onto or from such a vessel, or property used at a port  
 1563 authority for fueling such vessels, or to the extent that the  
 1564 amount paid for the use of any property at the port is based on  
 1565 the charge for the amount of tonnage actually imported or  
 1566 exported through the port by a tenant.

1567 b. The amount charged for the use of any property at the

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1568 port in excess of the amount charged for tonnage actually  
 1569 imported or exported shall remain subject to tax except as  
 1570 provided in sub-subparagraph a.

1571 9. Property used as an integral part of the performance of  
 1572 qualified production services. As used in this subparagraph, the  
 1573 term "qualified production services" means any activity or  
 1574 service performed directly in connection with the production of  
 1575 a qualified motion picture, as defined in s. 212.06(1)(b), and  
 1576 includes:

1577 a. Photography, sound and recording, casting, location  
 1578 managing and scouting, shooting, creation of special and optical  
 1579 effects, animation, adaptation (language, media, electronic, or  
 1580 otherwise), technological modifications, computer graphics, set  
 1581 and stage support (such as electricians, lighting designers and  
 1582 operators, greensmen, prop managers and assistants, and grips),  
 1583 wardrobe (design, preparation, and management), hair and makeup  
 1584 (design, production, and application), performing (such as  
 1585 acting, dancing, and playing), designing and executing stunts,  
 1586 coaching, consulting, writing, scoring, composing,  
 1587 choreographing, script supervising, directing, producing,  
 1588 transmitting dailies, dubbing, mixing, editing, cutting,  
 1589 looping, printing, processing, duplicating, storing, and  
 1590 distributing;

1591 b. The design, planning, engineering, construction,  
 1592 alteration, repair, and maintenance of real or personal property  
 1593 including stages, sets, props, models, paintings, and facilities  
 1594 principally required for the performance of those services  
 1595 listed in sub-subparagraph a.; and

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1596 c. Property management services directly related to  
 1597 property used in connection with the services described in sub-  
 1598 subparagraphs a. and b.

1599  
 1600 This exemption will inure to the taxpayer upon presentation of  
 1601 the certificate of exemption issued to the taxpayer under the  
 1602 provisions of s. 288.1258.

1603 10. Leased, subleased, licensed, or rented to a person  
 1604 providing food and drink concessionaire services within the  
 1605 premises of a convention hall, exhibition hall, auditorium,  
 1606 stadium, theater, arena, civic center, performing arts center,  
 1607 publicly owned recreational facility, or any business operated  
 1608 under a permit issued pursuant to chapter 550. A person  
 1609 providing retail concessionaire services involving the sale of  
 1610 food and drink or other tangible personal property within the  
 1611 premises of an airport shall be subject to tax on the rental of  
 1612 real property used for that purpose, but shall not be subject to  
 1613 the tax on any license to use the property. For purposes of this  
 1614 subparagraph, the term "sale" shall not include the leasing of  
 1615 tangible personal property.

1616 11. Property occupied pursuant to an instrument calling  
 1617 for payments which the department has declared, in a Technical  
 1618 Assistance Advisement issued on or before March 15, 1993, to be  
 1619 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
 1620 Administrative Code; provided that this subparagraph shall only  
 1621 apply to property occupied by the same person before and after  
 1622 the execution of the subject instrument and only to those  
 1623 payments made pursuant to such instrument, exclusive of renewals

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1624 and extensions thereof occurring after March 15, 1993.

1625       12. Rented, leased, subleased, or licensed to a  
 1626 concessionaire by a convention hall, exhibition hall,  
 1627 auditorium, stadium, theater, arena, civic center, performing  
 1628 arts center, or publicly owned recreational facility, during an  
 1629 event at the facility, to be used by the concessionaire to sell  
 1630 souvenirs, novelties, or other event-related products. This  
 1631 subparagraph applies only to that portion of the rental, lease,  
 1632 or license payment which is based on a percentage of sales and  
 1633 not based on a fixed price. This subparagraph is repealed July  
 1634 1, 2009.

1635       13. Property used or occupied predominantly for space  
 1636 flight business purposes. As used in this subparagraph, "space  
 1637 flight business" means the manufacturing, processing, or  
 1638 assembly of a space facility, space propulsion system, space  
 1639 vehicle, satellite, or station of any kind possessing the  
 1640 capacity for space flight, as defined by s. 212.02(23), or  
 1641 components thereof, and also means the following activities  
 1642 supporting space flight: vehicle launch activities, flight  
 1643 operations, ground control or ground support, and all  
 1644 administrative activities directly related thereto. Property  
 1645 shall be deemed to be used or occupied predominantly for space  
 1646 flight business purposes if more than 50 percent of the  
 1647 property, or improvements thereon, is used for one or more space  
 1648 flight business purposes. Possession by a landlord, lessor, or  
 1649 licensor of a signed written statement from the tenant, lessee,  
 1650 or licensee claiming the exemption shall relieve the landlord,  
 1651 lessor, or licensor from the responsibility of collecting the

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1652 tax, and the department shall look solely to the tenant, lessee,  
 1653 or licensee for recovery of such tax if it determines that the  
 1654 exemption was not applicable.

1655 Section 23. Present paragraph (f) of subsection (7) of  
 1656 section 212.055, Florida Statutes, is redesignated as paragraph  
 1657 (g), and a new paragraph (f) is added to that subsection, to  
 1658 read:

1659 212.055 Discretionary sales surtaxes; legislative intent;  
 1660 authorization and use of proceeds.--It is the legislative intent  
 1661 that any authorization for imposition of a discretionary sales  
 1662 surtax shall be published in the Florida Statutes as a  
 1663 subsection of this section, irrespective of the duration of the  
 1664 levy. Each enactment shall specify the types of counties  
 1665 authorized to levy; the rate or rates which may be imposed; the  
 1666 maximum length of time the surtax may be imposed, if any; the  
 1667 procedure which must be followed to secure voter approval, if  
 1668 required; the purpose for which the proceeds may be expended;  
 1669 and such other requirements as the Legislature may provide.  
 1670 Taxable transactions and administrative procedures shall be as  
 1671 provided in s. 212.054.

1672 (7) VOTER-APPROVED INDIGENT CARE SURTAX.--

1673 (f) Notwithstanding any provision of this subsection  
 1674 except paragraphs (b) and (g), a hospital surtax may be levied  
 1675 upon approval of a referendum by the electors in a county that  
 1676 has more than one independent special hospital district and a  
 1677 population of fewer than 50,000 residents, not including inmates  
 1678 and patients residing in institutions operated by the Federal  
 1679 Government, the Department of Corrections, the Department of

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1680 Health, or the Department of Children and Family Services.  
 1681 Subject to the cap in paragraph (g), the surtax may be levied at  
 1682 a rate not to exceed 1 percent.

1683 1. At least 90 days before submitting the referendum to  
 1684 the voters, the governing body of the county shall certify to  
 1685 the Department of Revenue the populations of each special  
 1686 hospital district. If the surtax referendum is approved, the  
 1687 surtax proceeds shall be allocated to each district in  
 1688 proportion to the relative populations certified by the county  
 1689 governing body.

1690 2. In addition to the uses authorized by this subsection,  
 1691 an independent special hospital district may pledge surtax  
 1692 proceeds to service new or existing bond indebtedness and may  
 1693 use surtax proceeds to pay the direct costs incurred to finance,  
 1694 plan, construct, or reconstruct a public or not-for-profit  
 1695 hospital in the county; the land acquisition, land improvement,  
 1696 design, engineering costs, equipment, and furnishing costs  
 1697 related to the hospital; or the direct costs associated  
 1698 therewith. An independent hospital district may use the services  
 1699 of the Division of Bond Finance of the State Board of  
 1700 Administration pursuant to the State Bond Act to issue bonds  
 1701 under this paragraph.

1702 3. Any county having a population of fewer than 50,000  
 1703 residents at the time bonds authorized in this paragraph are  
 1704 issued shall retain the authority granted under this paragraph  
 1705 throughout the term of such bonds, including the term of any  
 1706 refinancing bonds, regardless of any subsequent increase in  
 1707 population which results in the county having 50,000 or more

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1708 residents.

1709 4. If the indebtedness issued by one hospital district  
 1710 expires before the indebtedness issued by the other hospital  
 1711 district, the full amount of the surtax proceeds shall be  
 1712 applied to service the remaining indebtedness until it is  
 1713 extinguished.

1714 Section 24. Paragraph (g) of subsection (5) of section  
 1715 212.08, Florida Statutes, is amended, and paragraph (ggg) is  
 1716 added to subsection (7) of that section, to read:

1717 212.08 Sales, rental, use, consumption, distribution, and  
 1718 storage tax; specified exemptions.--The sale at retail, the  
 1719 rental, the use, the consumption, the distribution, and the  
 1720 storage to be used or consumed in this state of the following  
 1721 are hereby specifically exempt from the tax imposed by this  
 1722 chapter.

1723 (5) EXEMPTIONS; ACCOUNT OF USE.--

1724 (g) Building materials used in the rehabilitation of real  
 1725 property located in an enterprise zone.--

1726 1. Building materials used in the rehabilitation of real  
 1727 property located in an enterprise zone are ~~shall be~~ exempt from  
 1728 the tax imposed by this chapter upon an affirmative showing to  
 1729 the satisfaction of the department that the items have been used  
 1730 for the rehabilitation of real property located in an enterprise  
 1731 zone. Except as provided in subparagraph 2., this exemption  
 1732 inures to the owner, lessee, or lessor at the time of the  
 1733 ~~rehabilitated~~ real property located in an enterprise zone is  
 1734 rehabilitated, but only through a refund of previously paid  
 1735 taxes. To receive a refund pursuant to this paragraph, the

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1736 owner, lessee, or lessor of the rehabilitated real property  
 1737 ~~located in an enterprise zone~~ must file an application under  
 1738 oath with the governing body or enterprise zone development  
 1739 agency having jurisdiction over the enterprise zone where the  
 1740 business is located, as applicable. A single application for  
 1741 refund may be submitted for multiple, contiguous parcels that  
 1742 were parts of a single parcel that was divided as part of the  
 1743 rehabilitation of the property. All other requirements of this  
 1744 paragraph apply to each parcel on an individual basis. The  
 1745 application must include, which includes:

1746 a. The name and address of the person claiming the refund.  
 1747 b. An address and assessment roll parcel number of the  
 1748 rehabilitated real property ~~in an enterprise zone~~ for which a  
 1749 refund of previously paid taxes is being sought.  
 1750 c. A description of the improvements made to accomplish  
 1751 the rehabilitation of the real property.  
 1752 d. A copy of a valid ~~the building~~ permit issued by the  
 1753 county or municipal building department for the rehabilitation  
 1754 of the real property.  
 1755 e. A sworn statement, under ~~the~~ penalty of perjury, from  
 1756 the general contractor, licensed in this state, with whom the  
 1757 applicant contracted to make the improvements necessary to  
 1758 rehabilitate ~~accomplish the rehabilitation of~~ the real property,  
 1759 which ~~statement~~ lists the building materials used in the  
 1760 rehabilitation of the real property, the actual cost of the  
 1761 building materials, and the amount of sales tax paid in this  
 1762 state on the building materials. If ~~In the event that~~ a general  
 1763 contractor has not been used, the applicant shall provide the

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1764 ~~this~~ information in a sworn statement, under ~~the~~ penalty of  
 1765 perjury. Copies of the invoices which evidence the purchase of  
 1766 the building materials used in the ~~such~~ rehabilitation and the  
 1767 payment of sales tax on the building materials shall be attached  
 1768 to the sworn statement ~~provided by the general contractor or by~~  
 1769 ~~the applicant~~. Unless the actual cost of building materials used  
 1770 in the rehabilitation of real property and the payment of sales  
 1771 taxes due are ~~thereon is~~ documented by a general contractor or  
 1772 by the applicant in this manner, the cost of such building  
 1773 materials shall be an amount equal to 40 percent of the increase  
 1774 in assessed value for ad valorem tax purposes.

1775 f. The identifying number assigned pursuant to s. 290.0065  
 1776 to the enterprise zone in which the rehabilitated real property  
 1777 is located.

1778 g. A certification by the local building code inspector  
 1779 that the improvements necessary for rehabilitating ~~to accomplish~~  
 1780 ~~the rehabilitation of~~ the real property are substantially  
 1781 completed.

1782 h. Whether the business is a small business as defined by  
 1783 s. 288.703(1).

1784 i. If applicable, the name and address of each permanent  
 1785 employee of the business, including, for each employee who is a  
 1786 resident of an enterprise zone, the identifying number assigned  
 1787 pursuant to s. 290.0065 to the enterprise zone in which the  
 1788 employee resides.

1789 2. This exemption inures to a municipality ~~city~~, county,  
 1790 other governmental unit or agency, or nonprofit community-based  
 1791 organization ~~through a refund of previously paid taxes~~ if the

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1792 building materials used in the rehabilitation of real property  
 1793 located in an enterprise zone are paid ~~for~~ from the funds of a  
 1794 community development block grant, State Housing Initiatives  
 1795 Partnership Program, or similar grant or loan program. To  
 1796 receive a refund of previously paid taxes ~~pursuant to this~~  
 1797 ~~paragraph~~, a municipality ~~city~~, county, other governmental unit  
 1798 or agency, or nonprofit community-based organization must file  
 1799 an application that ~~which~~ includes the same information required  
 1800 ~~to be provided~~ in subparagraph 1. ~~by an owner, lessee, or lesser~~  
 1801 ~~of rehabilitated real property~~. In addition, the application  
 1802 must include a sworn statement signed by the chief executive  
 1803 officer of the municipality ~~city~~, county, other governmental  
 1804 unit or agency, or nonprofit community-based organization  
 1805 seeking a refund which states that the building materials for  
 1806 which a refund is sought were paid ~~for~~ from the funds of a  
 1807 community development block grant, State Housing Initiatives  
 1808 Partnership Program, or similar grant or loan program.

1809 3. Within 10 working days after receipt of an application,  
 1810 the governing body or enterprise zone development agency shall  
 1811 review the application to determine if it contains all the  
 1812 information required under ~~pursuant to~~ subparagraph 1. or  
 1813 subparagraph 2. and meets the criteria set out in this  
 1814 paragraph. The governing body or agency shall certify all  
 1815 applications that contain the required information ~~required~~  
 1816 ~~pursuant to subparagraph 1. or subparagraph 2.~~ and meet the  
 1817 criteria ~~set out in this paragraph~~ as eligible to receive a  
 1818 refund. If applicable, the governing body or agency shall also  
 1819 certify that ~~if~~ 20 percent of the employees of the business are

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1820 residents of an enterprise zone, excluding temporary and part-  
 1821 time employees. The certification must ~~shall~~ be in writing, and  
 1822 a copy ~~of the certification shall be~~ transmitted to the  
 1823 executive director of the department ~~of Revenue~~. The applicant  
 1824 is ~~shall be~~ responsible for forwarding a certified application  
 1825 to the department within the time specified in subparagraph 4.

1826 4. An application for a refund pursuant to this paragraph  
 1827 must be submitted to the department within 6 months after ~~the~~  
 1828 ~~rehabilitation of the property is deemed to be substantially~~  
 1829 ~~completed by the local building code inspector or by September 1~~  
 1830 ~~after~~ the rehabilitated property is first subject to assessment.

1831 5. Only ~~Not more than~~ one exemption through a refund of  
 1832 previously paid taxes for the rehabilitation of real property is  
 1833 allowed ~~shall be permitted~~ for any single parcel of property  
 1834 unless there is a change in ownership, a new lessor, or a new  
 1835 lessee of the real property. A ~~No~~ refund may not ~~shall~~ be  
 1836 granted pursuant to this paragraph unless the amount to be  
 1837 refunded exceeds \$500. The ~~No~~ refund may not ~~granted pursuant to~~  
 1838 ~~this paragraph shall~~ exceed the lesser of 97 percent of the  
 1839 Florida sales or use tax paid on the cost of the building  
 1840 materials used in the rehabilitation of the real property as  
 1841 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
 1842 at least ~~no less than~~ 20 percent of the employees of the  
 1843 business are residents of an enterprise zone, excluding  
 1844 temporary and part-time employees, the amount of refund may  
 1845 ~~granted pursuant to this paragraph shall~~ not exceed the lesser  
 1846 of 97 percent of the sales tax paid on the cost of such building  
 1847 materials or \$10,000. A refund approved pursuant to this

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1848 paragraph must ~~shall~~ be made within 30 days after ~~of~~ formal  
 1849 approval by the department of the application for the refund.  
 1850 This subparagraph shall apply retroactively to July 1, 2005.

1851 6. The department shall adopt rules governing the manner  
 1852 and form of refund applications and may establish guidelines as  
 1853 to the requisites for an affirmative showing of qualification  
 1854 for exemption under this paragraph.

1855 7. The department shall deduct an amount equal to 10  
 1856 percent of each refund granted under ~~the provisions of~~ this  
 1857 paragraph from the amount transferred into the Local Government  
 1858 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
 1859 for the county area in which the rehabilitated real property is  
 1860 located and shall transfer that amount to the General Revenue  
 1861 Fund.

1862 8. For the purposes of the exemption provided in this  
 1863 paragraph:

1864 a. "Building materials" means tangible personal property  
 1865 that ~~which~~ becomes a component part of improvements to real  
 1866 property.

1867 b. "Real property" has the same meaning as in s. 192.001  
 1868 ~~provided in s. 192.001(12)~~.

1869 c. "Rehabilitation of real property" means the  
 1870 reconstruction, renovation, restoration, rehabilitation,  
 1871 construction, or expansion of improvements to real property.

1872 d. "Substantially completed" has the same meaning as  
 1873 ~~provided~~ in s. 192.042(1).

1874 9. This paragraph expires on the date specified in s.  
 1875 290.016 for the expiration of the Florida Enterprise Zone Act.

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1876 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
 1877 entity by this chapter do not inure to any transaction that is  
 1878 otherwise taxable under this chapter when payment is made by a  
 1879 representative or employee of the entity by any means,  
 1880 including, but not limited to, cash, check, or credit card, even  
 1881 when that representative or employee is subsequently reimbursed  
 1882 by the entity. In addition, exemptions provided to any entity by  
 1883 this subsection do not inure to any transaction that is  
 1884 otherwise taxable under this chapter unless the entity has  
 1885 obtained a sales tax exemption certificate from the department  
 1886 or the entity obtains or provides other documentation as  
 1887 required by the department. Eligible purchases or leases made  
 1888 with such a certificate must be in strict compliance with this  
 1889 subsection and departmental rules, and any person who makes an  
 1890 exempt purchase with a certificate that is not in strict  
 1891 compliance with this subsection and the rules is liable for and  
 1892 shall pay the tax. The department may adopt rules to administer  
 1893 this subsection.

1894 (ggg) Aircraft temporarily in state. Notwithstanding  
 1895 paragraph (8) (a), an aircraft owned by a nonresident is exempt  
 1896 from the use tax under this chapter if it enters and remains in  
 1897 this state for less than a total of 21 days during the 6-month  
 1898 period after the date of purchase. The temporary use of the  
 1899 aircraft and subsequent removal from the state may be proven by  
 1900 invoices for fuel, tie-down, or hangar charges issued by out-of-  
 1901 state vendors or suppliers or similar documentation.

1902 Section 25. Subsection (6) of section 213.015, Florida  
 1903 Statutes, is amended to read:

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1904           213.015 Taxpayer rights.--There is created a Florida  
 1905 Taxpayer's Bill of Rights to guarantee that the rights, privacy,  
 1906 and property of Florida taxpayers are adequately safeguarded and  
 1907 protected during tax assessment, collection, and enforcement  
 1908 processes administered under the revenue laws of this state. The  
 1909 Taxpayer's Bill of Rights compiles, in one document, brief but  
 1910 comprehensive statements which explain, in simple, nontechnical  
 1911 terms, the rights and obligations of the Department of Revenue  
 1912 and taxpayers. Section 192.0105 provides additional rights  
 1913 afforded to payors of property taxes and assessments. The rights  
 1914 afforded taxpayers to ensure that their privacy and property are  
 1915 safeguarded and protected during tax assessment and collection  
 1916 are available only insofar as they are implemented in other  
 1917 parts of the Florida Statutes or rules of the Department of  
 1918 Revenue. The rights so guaranteed Florida taxpayers in the  
 1919 Florida Statutes and the departmental rules are:

1920           (6) The right to be informed of impending collection  
 1921 actions which require sale or seizure of property or freezing of  
 1922 assets, except jeopardy assessments, and the right to at least  
 1923 30 days' notice in which to pay the liability or seek further  
 1924 review (see ss. 198.20, 199.262, 201.16, 206.075, 206.24,  
 1925 211.125(5), 212.03(5), 212.0305(3)(m) ~~212.0305(3)(j)~~, 212.04(7),  
 1926 212.14(1), 213.73(3), 213.731, and 220.739).

1927           Section 26. Paragraph (a) of subsection (2), subsection  
 1928 (5), and paragraph (d) of subsection (8) of section 213.053,  
 1929 Florida Statutes, are amended, paragraph (z) is added to  
 1930 subsection (8) of that section, and subsection (19) is added to  
 1931 that section, to read:

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1932 213.053 Confidentiality and information sharing.--  
 1933 (2) (a) All information contained in returns, reports,  
 1934 accounts, or declarations received by the department, including  
 1935 investigative reports and information, and including letters of  
 1936 technical advice, telephone numbers, and electronic mail  
 1937 addresses collected and maintained by the department for the  
 1938 purpose of communicating with taxpayers, is confidential except  
 1939 for official purposes and is exempt from s. 119.07(1).  
 1940 (5) Nothing contained in this section shall prevent the  
 1941 department from:  
 1942 (a) Publishing statistics so ~~classified~~ as to prevent the  
 1943 identification of particular accounts, reports, declarations, or  
 1944 returns. ~~+~~ ~~or~~  
 1945 (b) Using telephone, electronic mail, facsimile, or other  
 1946 electronic means to:  
 1947 1. Distribute tax information regarding changes in law,  
 1948 tax rates, or interest rates, or other information that is not  
 1949 specific to a particular taxpayer;  
 1950 2. Provide reminders of due dates;  
 1951 3. Respond to a taxpayer that has provided and authorized  
 1952 the department to use an electronic mail address that does not  
 1953 support encryption; or  
 1954 4. Request taxpayers to contact the department ~~Disclosing~~  
 1955 ~~to the Chief Financial Officer the names and addresses of those~~  
 1956 ~~taxpayers who have claimed an exemption pursuant to former s.~~  
 1957 ~~199.185(1)(i) or a deduction pursuant to s. 220.63(5).~~  
 1958 Section 27. Subsection (8) of section 213.67, Florida  
 1959 Statutes, is amended to read:

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1960 213.67 Garnishment.--

1961 (8) An action may not be brought to contest a notice of

1962 intent to levy under chapter 120 or in circuit court if the

1963 petition is postmarked or delivered to a third party commercial

1964 carrier for delivery or the action is filed more,~~later~~ than 21

1965 days after the date of receipt of the notice of intent to levy.

1966 Section 28. Subsection (2) of section 220.21, Florida

1967 Statutes, is amended to read:

1968 220.21 Returns and records; regulations.--

1969 (2) A taxpayer who is required to file its federal income

1970 tax return by electronic means on a separate or consolidated

1971 basis shall also file returns required by this chapter by

1972 electronic means. Pursuant to ~~For the reasons described in s.~~

1973 213.755(9), the department may waive the requirement to file a

1974 return by electronic means for taxpayers that are unable to

1975 comply despite good faith efforts or due to circumstances beyond

1976 the taxpayer's reasonable control. The provisions of this

1977 subsection are in addition to the requirements of s. 213.755 to

1978 electronically file returns and remit payments ~~required~~

1979 this chapter. The department may prescribe by rule the format

1980 and instructions ~~necessary~~ for electronic filing to ensure a

1981 full collection of taxes due. In addition to the authority

1982 granted under s. 213.755, the acceptable method of transfer, the

1983 method, form, and content of the electronic data interchange,

1984 and the means, if any, by which the taxpayer is ~~will be~~ provided

1985 with an acknowledgment may be prescribed by the department. If

1986 the taxpayer fails ~~In the case of any failure~~ to comply with the

1987 electronic filing requirements of this subsection, a penalty

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1988 shall be added to the amount of tax due with the ~~such~~ return  
 1989 equal to 5 percent of the amount of such tax ~~for the first 30~~  
 1990 ~~days the return is not filed electronically, with an additional~~  
 1991 ~~5 percent of such tax for each additional month or fraction~~  
 1992 thereof, not to exceed \$250 in the aggregate. The department may  
 1993 settle or compromise the penalty pursuant to s. 213.21. This  
 1994 penalty is in addition to any other penalty that may be  
 1995 applicable and shall be assessed, collected, and paid in the  
 1996 same manner as taxes.

1997 Section 29. Subsection (2) of section 220.21, Florida  
 1998 Statutes, as amended by this act, shall take effect and apply to  
 1999 returns due on or after January 1, 2008.

2000 Section 30. Paragraph (c) of subsection (1) of section  
 2001 336.021, Florida Statutes, is amended to read:

2002 336.021 County transportation system; levy of ninth-cent  
 2003 fuel tax on motor fuel and diesel fuel.--

2004 (1)

2005 (c) Local option taxes collected on sales or use of diesel  
 2006 fuel in this state shall be distributed in the following manner:

2007 1. The fiscal year of July 1, 1995, through June 30, 1996,  
 2008 shall be the base year for all distributions.

2009 2. Each year the tax collected, less the service and  
 2010 administrative charges enumerated in s. 215.20 and the  
 2011 allowances allowed under s. 206.91, on the number of gallons  
 2012 reported, up to the total number of gallons reported in the base  
 2013 year, shall be distributed to each county using the distribution  
 2014 percentage calculated for the base year.

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2015 3. After the distribution of taxes pursuant to  
 2016 subparagraph 4. ~~2-~~, additional taxes available for distribution  
 2017 shall first be distributed pursuant to this subparagraph. A  
 2018 distribution shall be made to each county in which a qualified  
 2019 new retail station is located. A qualified new retail station is  
 2020 a retail station that began operation after June 30, 1996, and  
 2021 that has sales of diesel fuel exceeding 50 percent of the sales  
 2022 of diesel fuel reported in the county in which it is located  
 2023 during the 1995-1996 state fiscal year. The determination of  
 2024 whether a new retail station is qualified shall be based on the  
 2025 total gallons of diesel fuel sold at the station during each  
 2026 full month of operation during the 12-month period ending  
 2027 January 31, divided by the number of full months of operation  
 2028 during those 12 months, and the result multiplied by 12. The  
 2029 amount distributed pursuant to this subparagraph to each county  
 2030 in which a qualified new retail station is located shall equal  
 2031 the local option taxes due on the gallons of diesel fuel sold by  
 2032 the new retail station during the year ending January 31, less  
 2033 the service charges enumerated in s. 215.20 and the dealer  
 2034 allowance provided for by s. 206.91. Gallons of diesel fuel sold  
 2035 at the qualified new retail station shall be certified to the  
 2036 department by the county requesting the additional distribution  
 2037 by June 15, 1997, and by March 1 in each subsequent year. The  
 2038 certification shall include the beginning inventory, fuel  
 2039 purchases and sales, and the ending inventory for the new retail  
 2040 station for each month of operation during the year, the  
 2041 original purchase invoices for the period, and any other  
 2042 information the department deems reasonable and necessary to

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2043 | establish the certified gallons. The department may review and  
 2044 | audit the retail dealer's records provided to a county to  
 2045 | establish the gallons sold by the new retail station.

2046 | Notwithstanding the provisions of this subparagraph, when more  
 2047 | than one county qualifies for a distribution pursuant to this  
 2048 | subparagraph and the requested distributions exceed the total  
 2049 | taxes available for distribution, each county shall receive a  
 2050 | prorated share of the moneys available for distribution.

2051 |         4. After the distribution of taxes pursuant to  
 2052 | subparagraph 2. ~~3.~~, all additional taxes available for  
 2053 | distribution, with the exception of subparagraph 3., shall be  
 2054 | distributed based on vehicular diesel fuel storage capacities in  
 2055 | each county pursuant to this subparagraph. The total vehicular  
 2056 | diesel fuel storage capacity shall be established for each  
 2057 | fiscal year based on the registration of facilities with the  
 2058 | Department of Environmental Protection as required by s. 376.303  
 2059 | for the following facility types: retail stations, fuel  
 2060 | user/nonretail, state government, local government, and county  
 2061 | government. Each county shall receive a share of the total taxes  
 2062 | available for distribution pursuant to this subparagraph equal  
 2063 | to a fraction, the numerator of which is the storage capacity  
 2064 | located within the county for vehicular diesel fuel in the  
 2065 | facility types listed in this subparagraph and the denominator  
 2066 | of which is the total statewide storage capacity for vehicular  
 2067 | diesel fuel in those facility types. The vehicular diesel fuel  
 2068 | storage capacity for each county and facility type shall be that  
 2069 | established by the Department of Environmental Protection by  
 2070 | June 1, 1997, for the 1996-1997 fiscal year, and by January 31

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2071 for each succeeding fiscal year. The storage capacities so  
 2072 established shall be final. The storage capacity for any new  
 2073 retail station for which a county receives a distribution  
 2074 pursuant to subparagraph 3. shall not be included in the  
 2075 calculations pursuant to this subparagraph.

2076 Section 31. Paragraph (b) of subsection (2) of section  
 2077 443.1215, Florida Statutes, is amended to read:

2078 443.1215 Employers.--

2079 (2)

2080 (b) In determining whether an employing unit for which  
 2081 service, other than agricultural labor, is also performed is an  
 2082 employer under paragraph (1)(a), paragraph (1)(b), paragraph  
 2083 (1)(c), or subparagraph (1)(d)2., the wages earned or the  
 2084 employment of an employee performing service in agricultural  
 2085 labor may not be taken into account. If an employing unit is  
 2086 determined to be an employer of agricultural labor, the  
 2087 employing unit is considered an employer for purposes of  
 2088 paragraph (1)(a) ~~subsection (1)~~.

2089 Section 32. Section 695.22, Florida Statutes, is amended  
 2090 to read:

2091 695.22 Daily schedule of deeds and conveyances filed for  
 2092 record to be furnished property appraiser.--After October 1,  
 2093 1945, the several clerks of the circuit courts shall keep and  
 2094 furnish to the respective county property appraisers in the  
 2095 counties where such instruments are recorded a daily schedule of  
 2096 the aforesaid deeds and conveyances so filed for recordation, in  
 2097 which schedule shall be set forth the name of the grantor or  
 2098 grantors, the names and addresses of each grantee, the actual

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2099 | purchase price or other valuable consideration paid for the  
 2100 | property conveyed, and a description of the land as specified in  
 2101 | each instrument so filed.

2102 | Section 33. Paragraph (g) is added to subsection (1) of  
 2103 | section 695.26, Florida Statutes, to read:

2104 | 695.26 Requirements for recording instruments affecting  
 2105 | real property.--

2106 | (1) No instrument by which the title to real property or  
 2107 | any interest therein is conveyed, assigned, encumbered, or  
 2108 | otherwise disposed of shall be recorded by the clerk of the  
 2109 | circuit court unless:

2110 | (g) The actual purchase price or other valuable  
 2111 | consideration paid for the real property or interest conveyed,  
 2112 | assigned, encumbered, or otherwise disposed is legibly printed,  
 2113 | typewritten, or stamped upon the instrument.

2114 | Section 34. Section 213.054, Florida Statutes, is  
 2115 | repealed.

2116 | Section 35. Except as otherwise expressly provided in this  
 2117 | act and except for this section, which shall take effect upon  
 2118 | becoming a law, this act shall take effect July 1, 2008.