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# Finance and Tax Committee

Thursday, March 24, 2011

11:30 a.m.

Morris Hall

**ACTION PACKET**

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

**Location:** Morris Hall (17 HOB)

### Summary:

#### Finance & Tax Committee

*Thursday March 24, 2011 11:30 am*

CS/HB 311	Favorable With Committee Substitute	Yeas: 23	Nays: 0
HB 641	Favorable With Committee Substitute	Yeas: 22	Nays: 0
HB 943	Favorable	Yeas: 20	Nays: 2
HB 1163	Favorable With Committee Substitute	Yeas: 18	Nays: 3
PCB FTC 11-01	Favorable	Yeas: 11	Nays: 5

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

Location: Morris Hall (17 HOB)

### Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Stephen Precourt (Chair)	X		
Joseph Abruzzo	X		
Larry Ahern	X		
Lori Berman	X		
Jason Brodeur	X		
Douglas Broxson	X		
Fredrick Costello	X		
Jose Diaz	X		
Chris Dorworth	X		
Erik Fresen			X
James Grant	X		
John Julien	X		
Debbie Mayfield	X		
George Moraitis, Jr.	X		
Scott Randolph	X		
Lake Ray	X		
Michelle Rehwinkel Vasilinda	X		
Hazelle Rogers	X		
Patrick Rooney, Jr.	X		
Perry Thurston, Jr.	X		
Carlos Trujillo	X		
Charles Van Zant	X		
James Waldman	X		
Michael Weinstein	X		
<b>Totals:</b>	<b>23</b>	<b>0</b>	<b>1</b>

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

Location: Morris Hall (17 HOB)

CS/HB 311 : Local Business Taxes

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen				X	
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray	X				
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
<b>Total Yeas: 23</b>		<b>Total Nays: 0</b>			

### Appearances:

Amendment CS/Hb 311

Conn, Kraig (Lobbyist) - Information Only

Florida League of Cities

301 S. Bronough

Tallahassee FL 32301

Phone: 850-222-9684

CS/HB 311

Roger Skidmore - Information Only

Charlotte County Commission

18500 Murdock Circle

Port Charlotte FL 33948

Phone: 941-743-1300

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

**Location:** Morris Hall (17 HOB)

CS/HB 311 Amendment -02

Price, Trey (Lobbyist) - Proponent

Florida Realtors/Public Policy Representative

200 S. Monroe Street

Tallahassee Florida 32301

Phone: 850-224-1400

Meiners, H. (Lobbyist) - Proponent

Associated Industries of Florida

516 N Adams St

Tallahassee FL 32301

Phone: (850)591-0177

Douglas, Allen (Lobbyist) - Proponent

National Federation of Independent Business

110 E. Jefferson St.

Tallahassee FL 32301

Phone: 850-681-0416

Pitts, Brian - Proponent

Justice-2-Jesus

1119 Newton Ave. S.

St. Petersburg FL 33705

Phone: 727-897-9291

CS/HB 311

Rigsby, Peggy (Lobbyist) - Proponent

Florida Health Care Association

307 W Park Ave

Tallahassee FL 32301

Phone: (850)224-3907

CS/HB 311

David Daniel (Lobbyist) - Proponent

FL Association of Professional Employer Organizations

311 East Park Avenue

Tallahassee FL 32301

Phone: 850-224-5081

CS/HB 311

Hart, David (Lobbyist) - Proponent

Florida Chamber

136 S. Bronough Street

Tallahassee FL 32301

Phone: (850)521-1200

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 311 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative(s) Roberson, K. offered the following:

3

4 **Amendment**

5 Remove lines 41-90 and insert:

6 (9) (a) "Independent contractor" has the same meaning as in s.

7 440.02(15)(d)1.a. and b.

Amendment No. 02

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
 2 Representative(s) Roberson, K. offered the following:

**Amendment (with title amendment)**

5 Remove lines 93-125 and insert:  
 6 205.066 Exemptions; employees.—

7 (1) An individual who engages in or manages a business,  
 8 profession, or occupation as an employee of another person is  
 9 not required to apply for an exemption from a local business  
 10 tax, pay a local business tax, or obtain a local business tax  
 11 receipt. For purposes of this section, an individual licensed  
 12 and operating as a broker associate or sales associate under  
 13 chapter 475 is an employee. An individual acting in the capacity  
 14 of an independent contractor is not an employee.

15 (2) An employee may not be held liable by any local  
 16 governing authority for the failure of a principal or employer  
 17 to apply for an exemption from a local business tax, pay a local  
 18 business tax, or obtain a local business tax receipt. An  
 19 individual exempt under this section may not be required by any

Amendment No. 02

20 local governing authority to apply for an exemption from a local  
21 business tax, otherwise prove his or her exempt status, or pay  
22 any tax or fee related to a local business tax.

23 (3) A principal or employer who is required to obtain a  
24 local business tax receipt may not be required by a local  
25 governing authority to provide personal or contact information  
26 for individuals exempt under this section in order to obtain a  
27 local business tax receipt.

28 (4) The exemption provided in s. 205.066 does not apply to  
29 business taxes imposed by municipalities or counties on  
30 individual employees pursuant to a resolution or ordinance  
31 adopted prior to October 13, 2010.

32 Section 3. Section 205.194, Florida Statutes, is amended  
33 to read:

34 205.194 Prohibition of local business tax receipt without  
35 exhibition of state license or registration.—

36 (1) Any person applying for or renewing a local business  
37 tax receipt ~~for the period beginning October 1, 1985,~~ to  
38 practice any profession or engage in or manage any business or  
39 occupation regulated by the Department of Business and  
40 Professional Regulation, the Florida Supreme Court, or any other  
41 state regulatory agency,

42

43

44

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**T I T L E A M E N D M E N T**

45

Remove lines 5-18 and insert:

46

engaging in or managing a business as an employee from

47

requirements related to local business taxes; specifying that an



COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 311 (2011)

Amendment No. 02

48 individual licensed and operating as a broker associate or sales  
49 associate is an employee; prohibiting a local governing  
50 authority from holding an exempt employee liable for the failure  
51 of a principal or employer to comply with certain obligations  
52 related to a local business tax or requiring an exempt employee  
53 to take certain actions related to a local business tax;  
54 prohibiting a local governing authority from requiring a  
55 principal or employer to provide personal or contact information  
56 for exempt individuals in order to obtain a local business tax  
57 receipt; providing that the exemption does not apply to business  
58 taxes imposed by municipalities or counties on individual  
59 employees pursuant to a resolution or ordinance adopted prior to  
60 October 13, 2010; amending s. 205.194,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 311 (2011)

Amendment No. 03

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
2 Representative(s) Roberson, K. offered the following:

3

4 **Amendment**

5 Remove line 146 and insert:

6 Section 4. This act shall take effect July 1, 2011, except  
7 that Section 2 of this act shall operate retroactively to  
8 October 13, 2010.

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

Location: Morris Hall (17 HOB)

HB 641 : Contaminated Site Rehabilitation Tax Credit

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen				X	
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph	X				
Lake Ray				X	
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
<b>Total Yeas: 22</b>		<b>Total Nays: 0</b>			

### Appearances:

Pitts, Brian - Proponent  
Justice-2-Jesus  
1119 Newton Ave. S.  
St. Petersburg FL 33705  
Phone: 727-897-9291

Cory, Keyna (Lobbyist) - Proponent  
Associated Industries of Florida  
516 N Adams St  
Tallahassee FL 32301  
Phone: (850)893-0995

Hubert Bo Bohannon (Lobbyist) - Proponent  
Florida Brownfields Association  
101 North Monroe Street  
Tallahassee FL 32301  
Phone: 850-443-1131

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

**Location:** Morris Hall (17 HOB)

Stephens, Nancy (Lobbyist) - Proponent

Manufacturers Association of Florida

1625 Summit Lake Dr Ste 300

Tallahassee FL 32317

Phone: (850)402-2954

Price, Trey (Lobbyist) - Proponent

Florida Realtors/Public Policy Representative

200 S. Monroe Street

Tallahassee Florida 32301

Phone: 850-224-1400

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
 2 Representative Mayfield offered the following:

3

4 **Amendment**

5 Remove everything after the enacting clause and insert:

6 Section 1. Paragraph (f) of subsection (2) of section

7 220.1845, Florida Statutes, is amended to read:

8 220.1845 Contaminated site rehabilitation tax credit.—

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

10 (f) The total amount of the tax credits which may be  
 11 granted under this section is \$5 ~~\$2~~ million annually.

12 Section 2. Subsections (4), (5), and (11) of section

13 376.30781, Florida Statutes, are amended to read:

14 376.30781 Tax credits for rehabilitation of drycleaning-  
 15 solvent-contaminated sites and brownfield sites in designated  
 16 brownfield areas; application process; rulemaking authority;  
 17 revocation authority.—

18 (4) The Department of Environmental Protection is  
 19 responsible for allocating the tax credits provided for in s.

COUNCIL/COMMITTEE AMENDMENT

Bill No. HB 641 (2011)

Amendment No.

20 220.1845, which may not exceed a total of \$5 ~~\$2~~ million in tax  
21 credits annually.

22 (5) To claim the credit for site rehabilitation or solid  
23 waste removal, each tax credit applicant must apply to the  
24 Department of Environmental Protection for an allocation of the  
25 \$5 ~~\$2~~ million annual credit by filing a tax credit application  
26 with the Division of Waste Management on a form developed by the  
27 Department of Environmental Protection in cooperation with the  
28 Department of Revenue. The form shall include an affidavit from  
29 each tax credit applicant certifying that all information  
30 contained in the application, including all records of costs  
31 incurred and claimed in the tax credit application, are true and  
32 correct. If the application is submitted pursuant to  
33 subparagraph (3)(a)2., the form must include an affidavit signed  
34 by the real property owner stating that it is not, and has never  
35 been, the owner or operator of the drycleaning facility where  
36 the contamination exists. Approval of tax credits must be  
37 accomplished on a first-come, first-served basis based upon the  
38 date and time complete applications are received by the Division  
39 of Waste Management, subject to the limitations of subsection  
40 (14). To be eligible for a tax credit, the tax credit applicant  
41 must:

42 (a) For site rehabilitation tax credits, have entered into  
43 a voluntary cleanup agreement with the Department of  
44 Environmental Protection for a drycleaning-solvent-contaminated  
45 site or a Brownfield Site Rehabilitation Agreement, as  
46 applicable, and have paid all deductibles pursuant to s.  
47 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program

COUNCIL/COMMITTEE AMENDMENT

Bill No. HB 641 (2011)

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48 sites, as applicable. A site rehabilitation tax credit applicant  
49 must submit only a single completed application per site for  
50 each calendar year's site rehabilitation costs. A site  
51 rehabilitation application must be received by the Division of  
52 Waste Management of the Department of Environmental Protection  
53 by January 31 of the year after the calendar year for which site  
54 rehabilitation costs are being claimed in a tax credit  
55 application. All site rehabilitation costs claimed must have  
56 been for work conducted between January 1 and December 31 of the  
57 year for which the application is being submitted. All payment  
58 requests must have been received and all costs must have been  
59 paid prior to submittal of the tax credit application, but no  
60 later than January 31 of the year after the calendar year for  
61 which site rehabilitation costs are being claimed.

62 (b) For solid waste removal tax credits, have entered into  
63 a brownfield site rehabilitation agreement with the Department  
64 of Environmental Protection. A solid waste removal tax credit  
65 applicant must submit only a single complete application per  
66 brownfield site, as defined in the brownfield site  
67 rehabilitation agreement, for solid waste removal costs. A solid  
68 waste removal tax credit application must be received by the  
69 Division of Waste Management of the Department of Environmental  
70 Protection subsequent to the completion of the requirements  
71 listed in paragraph (3)(e).

72 (11) If a tax credit applicant does not receive a tax  
73 credit allocation due to an exhaustion of the \$5 2 million  
74 annual tax credit authorization, such application will then be  
75 included in the same first-come, first-served order in the next

COUNCIL/COMMITTEE AMENDMENT

Bill No. HB 641 (2011)

Amendment No.

76 | year's annual tax credit allocation, if any, based on the prior  
77 | year application.

78 |       Section 3. This act shall take effect July 1, 2011.



# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

Location: Morris Hall (17 HOB)

### HB 943 : Capital Formation for Infrastructure Projects

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman	X				
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen				X	
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph		X			
Lake Ray				X	
Michelle Rehwinkel Vasilinda		X			
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.	X				
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman	X				
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
	<b>Total Yeas: 20</b>	<b>Total Nays: 2</b>			

#### Appearances:

HB 943

Shiver, Stephen (Lobbyist) - Proponent

Associated Industries of Florida

516 N Adams St

Tallahassee FL 32308-4906

Phone: (850)222-8900

Preston, Michael (Lobbyist) - Proponent

Enterprise Florida, Inc

325 John Knox Road

Tallahassee FL

Phone: (850)298-6620

HB 943

Ryan West (Lobbyist) - Proponent

Florida Chamber of Commerce

136 South Bronough Street

Tallahassee FL 32301

Phone: 850-521-1251

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

**Location:** Morris Hall (17 HOB)

Stephens, Nancy (Lobbyist) - Proponent

Manufacturers Association of Florida

1625 Summit Lake Dr Ste 300

Tallahassee FL 32317

Phone: (850)402-2954

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

Location: Morris Hall (17 HOB)

HB 1163 : Ad Valorem Taxation

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo	X				
Larry Ahern	X				
Lori Berman		X			
Jason Brodeur	X				
Douglas Broxson	X				
Fredrick Costello	X				
Jose Diaz	X				
Chris Dorworth	X				
Erik Fresen				X	
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph				X	
Lake Ray				X	
Michelle Rehwinkel Vasilinda	X				
Hazelle Rogers	X				
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.		X			
Carlos Trujillo	X				
Charles Van Zant	X				
James Waldman		X			
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
	<b>Total Yeas: 18</b>	<b>Total Nays: 3</b>			

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

Location: Morris Hall (17 HOB)

PCB FTC 11-01 : Corporate Income Tax

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Joseph Abruzzo				X	
Larry Ahern				X	
Lori Berman					X
Jason Brodeur	X				
Douglas Broxson				X	
Fredrick Costello	X				
Jose Diaz				X	
Chris Dorworth	X				
Erik Fresen				X	
James Grant	X				
John Julien	X				
Debbie Mayfield	X				
George Moraitis, Jr.	X				
Scott Randolph				X	
Lake Ray				X	
Michelle Rehwinkel Vasilinda		X			
Hazelle Rogers		X			
Patrick Rooney, Jr.	X				
Perry Thurston, Jr.		X			
Carlos Trujillo	X				
Charles Van Zant		X			
James Waldman		X			
Michael Weinstein	X				
Stephen Precourt (Chair)	X				
	<b>Total Yeas: 11</b>	<b>Total Nays: 5</b>			

### Appearances:

Meiners, H. (Lobbyist) - Proponent  
Associated Industries of Florida  
516 N Adams St  
Tallahassee FL 32301  
Phone: (850)591-0177

Stephens, Nancy (Lobbyist) - Opponent  
Manufacturers Association of Florida  
1625 Summit Lake Dr Ste 300  
Tallahassee FL 32317  
Phone: (850)402-2954

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1163 (2011)

Amendment No. 01

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED		(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee  
 2 Representative(s) Dorworth offered the following:

**Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. If House Joint Resolution 381 or Senate Joint  
 7 Resolution 658, 2011 Regular Session, is approved by a vote of  
 8 the electors in the general election held in November 2012,  
 9 subsections (1) and (8) of section 193.155, Florida Statutes,  
 10 are amended to read:

11 193.155 Homestead assessments. ~~Homestead property shall be~~  
 12 ~~assessed at just value as of January 1, 1994.~~ Property receiving  
 13 the homestead exemption ~~after January 1, 1994,~~ shall be assessed  
 14 at just value as of January 1 of the year in which the property  
 15 receives the exemption unless the provisions of subsection (8)  
 16 apply.

17 (1) Beginning in ~~1995,~~ or the year following the year the  
 18 property receives a homestead exemption, ~~whichever is later,~~ the  
 19 property shall be reassessed annually on January 1. Except for

Amendment No.

20 changes, additions, reductions, or improvements to homestead  
21 property assessed as provided in subsection (4):

22 (a) Any change resulting from such reassessment shall not  
23 exceed the lower of the following:

24 1.(a) Three percent of the assessed value of the property  
25 for the prior year; or

26 2.(b) The percentage change in the Consumer Price Index  
27 for All Urban Consumers, U.S. City Average, all items 1967=100,  
28 or successor reports for the preceding calendar year as  
29 initially reported by the United States Department of Labor,  
30 Bureau of Labor Statistics.

31 (b) An assessment may not increase if the just value of the  
32 property is less than the just value of the property on the  
33 preceding January 1.

34 (8) Property assessed under this section shall be assessed  
35 at less than just value when the person who establishes a new  
36 homestead has received a homestead exemption as of January 1 of  
37 either of the 2 immediately preceding years. ~~A person who~~  
38 ~~establishes a new homestead as of January 1, 2008, is entitled~~  
39 ~~to have the new homestead assessed at less than just value only~~  
40 ~~if that person received a homestead exemption on January 1,~~  
41 ~~2007, and only if this subsection applies retroactive to January~~  
42 ~~1, 2008.~~ For purposes of this subsection, a husband and wife who  
43 owned and both permanently resided on a previous homestead shall  
44 each be considered to have received the homestead exemption even  
45 though only the husband or the wife applied for the homestead  
46 exemption on the previous homestead. The assessed value of the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1163 (2011)

Amendment No.

47 newly established homestead shall be determined as provided in  
48 this subsection.

49 Section 2. If House Joint Resolution 381 or Senate Joint  
50 Resolution 658, 2011 Regular Session, is approved by a vote of  
51 the electors in a special election held concurrent with the  
52 presidential preference primary in 2012, subsections (1) and (8)  
53 of section 193.155, Florida Statutes, are amended to read:

54 193.155 Homestead assessments. ~~Homestead property shall be~~  
55 ~~assessed at just value as of January 1, 1994.~~ Property receiving  
56 the homestead exemption ~~after January 1, 1994,~~ shall be assessed  
57 at just value as of January 1 of the year in which the property  
58 receives the exemption unless the provisions of subsection (8)  
59 apply.

60 (1) Beginning in ~~1995,~~ or the year following the year the  
61 property receives a homestead exemption, ~~whichever is later,~~ the  
62 property shall be reassessed annually on January 1. Except for  
63 changes, additions, reductions, or improvements to homestead  
64 property assessed as provided in subsection (4):

65 (a) Any change resulting from such reassessment shall not  
66 exceed the lower of the following:

67 1. ~~(a)~~ Three percent of the assessed value of the property  
68 for the prior year; or

69 2. ~~(b)~~ The percentage change in the Consumer Price Index  
70 for All Urban Consumers, U.S. City Average, all items 1967=100,  
71 or successor reports for the preceding calendar year as  
72 initially reported by the United States Department of Labor,  
73 Bureau of Labor Statistics.

Amendment No.

74        (b) An assessment may not increase if the just value of the  
75 property is less than the just value of the property on the  
76 preceding January 1.

77        (8) Property assessed under this section shall be assessed  
78 at less than just value when the person who establishes a new  
79 homestead has received a homestead exemption as of January 1 of  
80 either of the 2 immediately preceding years. ~~A person who~~  
81 ~~establishes a new homestead as of January 1, 2008, is entitled~~  
82 ~~to have the new homestead assessed at less than just value only~~  
83 ~~if that person received a homestead exemption on January 1,~~  
84 ~~2007, and only if this subsection applies retroactive to January~~  
85 ~~1, 2008.~~ For purposes of this subsection, a husband and wife who  
86 owned and both permanently resided on a previous homestead shall  
87 each be considered to have received the homestead exemption even  
88 though only the husband or the wife applied for the homestead  
89 exemption on the previous homestead. The assessed value of the  
90 newly established homestead shall be determined as provided in  
91 this subsection.

92        Section 3. If House Joint Resolution 381 or Senate Joint  
93 Resolution 658, 2011 Regular Session, is approved by a vote of  
94 the electors in the general election held in November 2012,  
95 subsection (3) of section 193.1554, Florida Statutes, is amended  
96 to read:

97        193.1554 Assessment of nonhomestead residential property.—

98        (3) Beginning in 2013 ~~2009~~, or the year following the year  
99 the property is placed on the tax roll, whichever is later, the  
100 property shall be reassessed annually on January 1. Except for



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101 changes, additions, reductions, or improvements to nonhomestead  
102 property assessed as provided in subsection (6):

103 (a) Any change resulting from such reassessment may not  
104 exceed 3 ~~10~~ percent of the assessed value of the property for  
105 the prior year.

106 (b) An assessment may not increase if the just value of the  
107 property is less than the just value of the property on the  
108 preceding date of assessment provided by law.

109 Section 4. If House Joint Resolution 381 or Senate Joint  
110 Resolution 658, 2011 Regular Session, is approved by a vote of  
111 the electors in a special election held concurrent with the  
112 presidential preference primary in 2012, subsection (3) of  
113 section 193.1554, Florida Statutes, is amended to read:

114 193.1554 Assessment of nonhomestead residential property.—

115 (3) Beginning in 2012 ~~2009~~, or the year following the year  
116 the property is placed on the tax roll, whichever is later, the  
117 property shall be reassessed annually on January 1. Except for  
118 changes, additions, reductions, or improvements to nonhomestead  
119 property assessed as provided in subsection (6):

120 (a) Any change resulting from such reassessment may not  
121 exceed 3 ~~10~~ percent of the assessed value of the property for  
122 the prior year.

123 (b) An assessment may not increase if the just value of the  
124 property is less than the just value of the property on the  
125 preceding date of assessment provided by law.

126 Section 5. If House Joint Resolution 381 or Senate Joint  
127 Resolution 658, 2011 Regular Session, is approved by a vote of  
128 the electors in the general election held in November 2012,

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129 subsection (3) of section 193.1555, Florida Statutes, is amended  
130 to read:

131 193.1555 Assessment of certain residential and  
132 nonresidential real property.—

133 (3) Beginning in 2013 ~~2009~~, or the year following the year  
134 the property is placed on the tax roll, whichever is later, the  
135 property shall be reassessed annually on January 1. Except for  
136 changes, additions, reductions, or improvements to nonhomestead  
137 property assessed as provided in subsection (6):

138 (a) Any change resulting from such reassessment may not  
139 exceed 3 ~~10~~ percent of the assessed value of the property for  
140 the prior year.

141 (b) An assessment may not increase if the just value of the  
142 property is less than the just value of the property on the  
143 preceding date of assessment provided by law.

144 Section 6. If House Joint Resolution 381 or Senate Joint  
145 Resolution 658, 2011 Regular Session, is approved by a vote of  
146 the electors in a special election held concurrent with the  
147 presidential preference primary in 2012, subsection (3) of  
148 section 193.1555, Florida Statutes, is amended to read:

149 193.1555 Assessment of certain residential and  
150 nonresidential real property.—

151 (3) Beginning in 2012 ~~2009~~, or the year following the year  
152 the property is placed on the tax roll, whichever is later, the  
153 property shall be reassessed annually on January 1. Except for  
154 changes, additions, reductions, or improvements to nonhomestead  
155 property assessed as provided in subsection (6):

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156        (a) Any change resulting from such reassessment may not  
157        exceed 3 ~~10~~ percent of the assessed value of the property for  
158        the prior year.

159        (b) An assessment may not increase if the just value of the  
160        property is less than the just value of the property on the  
161        preceding date of assessment provided by law.

162        Section 7. If House Joint Resolution 381 or Senate Joint  
163        Resolution 658, 2011 Regular Session, is approved by a vote of  
164        the electors in the general election held in November 2012,  
165        section 196.078, Florida Statutes, is created to read:

166        196.078 Additional homestead exemption for a first-time  
167        Florida homesteader.-

168        (1) As used in this section, the term "first-time Florida  
169        homesteader" means a person who establishes the right to receive  
170        the homestead exemption provided in s. 196.031 within 1 year  
171        after purchasing the homestead property and who has not owned  
172        property in the previous 3 years to which the homestead  
173        exemption provided in s. 196.031(1)(a) applied.

174        (2) Every first-time Florida homesteader is entitled to an  
175        additional homestead exemption in an amount equal to 50 percent  
176        of the homestead property's just value on January 1 of the year  
177        the homestead is established for all levies other than school  
178        district levies. The additional exemption shall apply for a  
179        period of 5 years or until the year the property is sold,  
180        whichever occurs first. The amount of the additional exemption  
181        shall not exceed \$200,000 and shall be reduced in each  
182        subsequent year by an amount equal to 20 percent of the amount  
183        of the additional exemption received in the year the homestead

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184 was established or by an amount equal to the difference between  
185 the just value of the property and the assessed value of the  
186 property determined under s. 193.155, whichever is greater. Not  
187 more than one exemption provided under this subsection shall be  
188 allowed per homestead property. The additional exemption shall  
189 apply to property purchased on or after January 1, 2012, but  
190 shall not be available in the sixth and subsequent years after  
191 the additional exemption is first received.

192 (3) The property appraiser shall require a first-time  
193 Florida homesteader claiming an exemption under this section to  
194 submit, not later than March 1 on a form prescribed by the  
195 Department of Revenue, a sworn statement attesting that the  
196 taxpayer, and each other person who holds legal or equitable  
197 title to the property, has not owned property in the prior 3  
198 years that received the homestead exemption provided by s.  
199 196.031. In order for the exemption to be retained upon the  
200 addition of another person to the title to the property, the  
201 person added must also submit, not later than the subsequent  
202 March 1 on a form prescribed by the department, a sworn  
203 statement attesting that he or she has not owned property in the  
204 prior 3 years that received the homestead exemption provided by  
205 s. 196.031.

206 (4) Sections 196.131 and 196.161 apply to the exemption  
207 provided in this section.

208 Section 8. If House Joint Resolution 381 or Senate Joint  
209 Resolution 658, 2011 Regular Session, is approved by a vote of  
210 the electors in a special election held concurrent with the

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211 presidential preference primary in 2012, section 196.078,  
212 Florida Statutes, is created to read:

213 196.078 Additional homestead exemption for a first-time  
214 Florida homesteader.—

215 (1) As used in this section, the term "first-time Florida  
216 homesteader" means a person who establishes the right to receive  
217 the homestead exemption provided in s. 196.031 within 1 year  
218 after purchasing the homestead property and who has not owned  
219 property in the previous 3 years to which the homestead  
220 exemption provided in s. 196.031(1)(a) applied.

221 (2) Every first-time Florida homesteader is entitled to an  
222 additional homestead exemption in an amount equal to 50 percent  
223 of the homestead property's just value on January 1 of the year  
224 the homestead is established for all levies other than school  
225 district levies. The additional exemption shall apply for a  
226 period of 5 years or until the year the property is sold,  
227 whichever occurs first. The amount of the additional exemption  
228 shall not exceed \$200,000 and shall be reduced in each  
229 subsequent year by an amount equal to 20 percent of the amount  
230 of the additional exemption received in the year the homestead  
231 was established or by an amount equal to the difference between  
232 the just value of the property and the assessed value of the  
233 property determined under s. 193.155, whichever is greater. Not  
234 more than one exemption provided under this subsection shall be  
235 allowed per homestead property. The additional exemption shall  
236 apply to property purchased on or after January 1, 2011, but  
237 shall not be available in the sixth and subsequent years after  
238 the additional exemption is first received.

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239       (3) The property appraiser shall require a first-time  
240 Florida homesteader claiming an exemption under this section to  
241 submit, not later than March 1 on a form prescribed by the  
242 Department of Revenue, a sworn statement attesting that the  
243 taxpayer, and each other person who holds legal or equitable  
244 title to the property, has not owned property in the prior 3  
245 years that received the homestead exemption provided by s.  
246 196.031. In order for the exemption to be retained upon the  
247 addition of another person to the title to the property, the  
248 person added must also submit, not later than the subsequent  
249 March 1 on a form prescribed by the department, a sworn  
250 statement attesting that he or she has not owned property in the  
251 prior 3 years that received the homestead exemption provided by  
252 s. 196.031.

253       (4) Sections 196.131 and 196.161 apply to the exemption  
254 provided in this section.

255       Section 9. (1) In anticipation of implementing this act,  
256 the executive director of the Department of Revenue is  
257 authorized, and all conditions are deemed met, to adopt  
258 emergency rules under ss. 120.536(1) and 120.54(4), Florida  
259 Statutes, to make necessary changes and preparations so that  
260 forms, methods, and data records, electronic or otherwise, are  
261 ready and in place if sections 2, 4, 6 and 8 or sections 1, 3, 5  
262 and 7 of this act become law.

263       (2) Notwithstanding any other provision of law, such  
264 emergency rules shall remain in effect for 18 months after the  
265 date of adoption and may be renewed during the pendency of

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266 | procedures to adopt rules addressing the subject of the  
267 | emergency rules.

268 |       Section 10. This act shall take effect upon becoming a  
269 | law, except that the sections of this act that take effect upon  
270 | the approval of House Joint Resolution 381 or Senate Joint  
271 | Resolution 658, 2011 Regular Session, by a vote of the electors  
272 | in a special election held concurrent with the presidential  
273 | preference primary in 2012 shall apply retroactively to the 2012  
274 | tax roll if the revision of the State Constitution contained in  
275 | House Joint Resolution 381 or Senate Joint Resolution 658, 2011  
276 | Regular Session, is approved by a vote of the electors in a  
277 | special election held concurrent with the presidential  
278 | preference primary in 2012; or the sections of this act that  
279 | take effect upon the approval of House Joint Resolution 381 or  
280 | Senate Joint Resolution 658, 2011 Regular Session, by a vote of  
281 | the electors in the general election held in November 2012 shall  
282 | apply to the 2013 tax roll if the revision of the State  
283 | Constitution contained in House Joint Resolution 381 or Senate  
284 | Joint Resolution 658, 2011 Regular Session, is approved by a  
285 | vote of the electors in the general election held in November of  
286 | 2012.

287 |

288 | -----

289 |                   **T I T L E   A M E N D M E N T**

290 |       Remove the entire title and insert:

291 |       An act relating to ad valorem taxation; amending s.

292 |       193.1554, F.S.; reducing the amount that any change in the

293 |       value of nonhomestead residential property resulting from

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1163 (2011)

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294 an annual reassessment may exceed the assessed value of  
295 the property for the prior year; amending s. 193.1555,  
296 F.S.; reducing the amount that any change in the value of  
297 certain residential and nonresidential real property  
298 resulting from an annual reassessment may exceed the  
299 assessed value of the property for the prior year;  
300 creating s. 196.078, F.S.; providing a definition;  
301 providing a first-time Florida homesteader with an  
302 additional homestead exemption; providing for calculation  
303 of the exemption; providing for the applicability period  
304 of the exemption; providing for an annual reduction in the  
305 exemption during the applicability period; providing  
306 application procedures; providing for applicability of  
307 specified provisions; providing for contingent effect of  
308 provisions and varying dates of application depending on  
309 the adoption and adoption date of specified joint  
310 resolutions; authorizing the Department of Revenue to  
311 adopt emergency rules; providing for application and  
312 renewal of emergency rules; providing for retroactive  
313 application; providing effective dates.

314



**State and Local Government  
Revenue Limitations**

# **COMMITTEE MEETING REPORT**

**Finance & Tax Committee**

**3/24/2011 11:30:00AM**

**Location:** Morris Hall (17 HOB)

## **Workshop**

**State and Local Government Revenue Limitations**

**Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM**

# COMMITTEE MEETING REPORT

## Finance & Tax Committee

3/24/2011 11:30:00AM

**Location:** Morris Hall (17 HOB)

### Other Business Appearance:

McRay, Jack (Lobbyist) - Information Only  
AARP  
200 W. College Avenue, Ste. 304  
Tallahassee FL 32301  
Phone: (850) 577-5187

### State Local Revenue Limitations

Woodall, Karen (Lobbyist) - Information Only  
Florida Center for Fiscal  
545 E. Tennessee Street  
Tallahassee FL 32308  
Phone: 850-321-9386

### State Local Revenue Limitations

Pitts, Brian - Information Only  
Justice-2-Jesus  
1119 Newton Ave. S.  
St. Petersburg FL 33705  
Phone: 727-897-9291

### State Local Revenue Limitations

Dierdre Macnab - Information Only  
League of Women Voters of Florida  
1860 Summerland Avenue  
Winter Park FL 32789  
Phone: 407-415-4559

Committee meeting was reported out: Thursday, March 24, 2011 5:25:08PM

