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## **Finance and Tax Subcommittee**

Wednesday, March 26, 2014

1:00 p.m. – 5:00 p.m.

Morris Hall

**ACTION PACKET**

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

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

### Summary:

#### Finance & Tax Subcommittee

*Wednesday March 26, 2014 01:00 pm*

HM 15	Favorable	Yeas: 12	Nays: 6
HB 117	Favorable	Yeas: 18	Nays: 0
CS/HB 143	Favorable	Yeas: 14	Nays: 4
HJR 473	Favorable With Committee Substitute	Yeas: 15	Nays: 3
HB 587	Favorable With Committee Substitute	Yeas: 17	Nays: 1
HB 723	Favorable With Committee Substitute	Yeas: 18	Nays: 0
HB 803	Favorable With Committee Substitute	Yeas: 18	Nays: 0
HB 1115	Favorable With Committee Substitute	Yeas: 11	Nays: 7
PCB FTSC 14-05	Favorable With Amendments	Yeas: 16	Nays: 2

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

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

**Attendance:**

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Ritch Workman (Chair)	X		
Janet Adkins	X		
Lori Berman	X		
Halsey Beshears	X		
Michael Bileca	X		
Matthew Caldwell	X		
Bill Hager	X		
George Moraitis, Jr.	X		
Jared Moskowitz	X		
Daniel Raulerson	X		
Michelle Rehwinkel Vasilinda	X		
David Richardson	X		
José Rodríguez	X		
David Santiago	X		
Richard Stark	X		
John Tobia	X		
Carlos Trujillo	X		
James Waldman	X		
<b>Totals:</b>	<b>18</b>	<b>0</b>	<b>0</b>

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

HM 15 : Fair Tax Act of 2013

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman		X			
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz		X			
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson		X			
José Rodríguez		X			
David Santiago	X				
Richard Stark		X			
John Tobia	X				
Carlos Trujillo	X				
James Waldman		X			
Ritch Workman (Chair)	X				
	<b>Total Yeas: 12</b>	<b>Total Nays: 6</b>			

### Appearances:

Mark Gupton - Proponent  
Florida Fair Tax Educational Association  
453 River Run Blvd.  
Ponte Verdra FL 32081  
Phone: 904-829-1592

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

HB 117 : Public Retirement Plans

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 18</b>		<b>Total Nays: 0</b>			

### Appearances:

Doug Walter - Waive In Support  
Florida Professional Firefighters  
345 West Madison Street  
Tallahassee FL

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

CS/HB 143 : Florida Insurance Guaranty Association

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca		X			
Matthew Caldwell	X				
Bill Hager		X			
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson	X				
José Rodríguez		X			
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo		X			
James Waldman	X				
Ritch Workman (Chair)	X				
	<b>Total Yeas: 14</b>	<b>Total Nays: 4</b>			

### Appearances:

Tim Meenan (Lobbyist) - Information Only  
Florida Insurance Guaranty Association  
310 West College Avenue  
Tallahassee FL  
Phone: 850-425-4000

Trey Goldman (Lobbyist) - Proponent  
Florida Realtors  
200 South Monroe Street  
Tallahassee FL 32302  
Phone: 850-224-1400

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

### HJR 473 : Municipal Property Tax Exemption

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca		X			
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda		X			
David Richardson	X				
José Rodríguez		X			
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
	<b>Total Yeas: 15</b>	<b>Total Nays: 3</b>			

### Appearances:

Jeff Porter - Proponent  
City of Homestead  
108 East Jefferson Street #B  
Tallahassee FL 32301  
Phone: 850-681-0254

Hughes, Amber (Lobbyist) - Proponent  
Florida League of Cities  
PO Box 1757  
Tallahassee FL 32302  
Phone: 850)222-9684

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

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

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

4 **Amendment**

5 Remove lines 23-25 and insert:

6  
 7 located. Such portions of property as are used predominantly for  
 8 educational, literary, scientific, religious or charitable  
 9 purposes may be exempted by general law from taxation.

10



# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

HB 587 : Charitable Exemption from Ad Valorem Taxation

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda		X			
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
	<b>Total Yeas: 17</b>	<b>Total Nays: 1</b>			

### Appearances:

Carey Baker - Information Only  
Florida Association of Property Appraisers  
320 West Main Street  
Tavares FL 32778  
Phone: 352-406-2329

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

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 Subcommittee  
 2 Representative Metz offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

6 Section 1. Section 196.1955, Florida Statutes, is created  
7 to read:

8 196.1955 Preparing property for educational, literary,  
9 scientific, religious, or charitable use.-

10 (1) Property owned by an exempt organization is used for an  
 11 exempt purpose if the owner has taken affirmative steps to  
 12 prepare the property for an exempt educational, literary,  
 13 scientific, religious, or charitable use and no portion of the  
 14 property is being used for a nonexempt purpose. The term  
 15 "affirmative steps" means environmental or land use permitting  
 16 activities, creation of architectural plans or schematic  
 17 drawings, land clearing or site preparation, construction or

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

18 renovation activities, or other similar activities that  
19 demonstrate a commitment to prepare the property for an exempt  
20 use.

21 (2) If property owned by an organization granted an  
22 exemption under this section is transferred for a purpose other  
23 than an exempt use or is not in actual exempt use within 5 years  
24 after the date the organization is granted an exemption, the  
25 property appraiser making such determination shall serve upon  
26 the organization that received the exemption a notice of intent  
27 to record in the public records of the county a notice of tax  
28 lien against any property owned by that organization in the  
29 county, and such property must be identified in the notice of  
30 tax lien. The organization owning such property is subject to  
31 the taxes otherwise due and owing as a result of the failure to  
32 use the property in an exempt manner plus 15 percent interest  
33 per annum.

34 (a) The lien, when filed, attaches to any property  
35 identified in the notice of tax lien owned by the organization  
36 that received the exemption. If the organization no longer owns  
37 property in the county but owns property in any other county in  
38 the state, the property appraiser shall record in each such  
39 county a notice of tax lien identifying the property owned by  
40 the organization in each respective county, which shall become a  
41 lien against the identified property.

42 (b) Before such lien may be filed, the organization so  
43 notified must be given 30 days to pay the taxes and interest.

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

44 (c) If an exemption is improperly granted as a result of a  
45 clerical mistake or an omission by the property appraiser, the  
46 organization improperly receiving the exemption may not be  
47 assessed interest.

48 (d) The 5-year limitation specified in this subsection may  
49 be extended if the holder of the exemption continues to take  
50 affirmative steps to develop the property for the purposes  
51 specified in this subsection.

52  
53 Section 2. Subsections (3), (4), and (5) of section  
54 196.196, Florida Statutes, are amended to read:

55 196.196 Determining whether property is entitled to  
56 charitable, religious, scientific, or literary exemption.—

57 ~~(3) Property owned by an exempt organization is used for a~~  
58 ~~religious purpose if the institution has taken affirmative steps~~  
59 ~~to prepare the property for use as a house of public worship.~~  
60 ~~The term "affirmative steps" means environmental or land use~~  
61 ~~permitting activities, creation of architectural plans or~~  
62 ~~schematic drawings, land clearing or site preparation,~~  
63 ~~construction or renovation activities, or other similar~~  
64 ~~activities that demonstrate a commitment of the property to a~~  
65 ~~religious use as a house of public worship. For purposes of this~~  
66 ~~subsection, the term "public worship" means religious worship~~  
67 ~~services and those other activities that are incidental to~~  
68 ~~religious worship services, such as educational activities,~~  
69 ~~parking, recreation, partaking of meals, and fellowship.~~

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

70 ~~(4)~~(3) Except as otherwise provided in this section  
71 herein, property claimed as exempt for literary, scientific,  
72 religious, or charitable purposes which is used for profitmaking  
73 purposes is ~~shall be~~ subject to ad valorem taxation. Use of  
74 property for functions not requiring a business or occupational  
75 license conducted by the organization at its primary residence,  
76 the revenue of which is used wholly for exempt purposes, is not  
77 ~~shall not be~~ considered profitmaking ~~profit making~~. In this  
78 connection the playing of bingo on such property is ~~shall not be~~  
79 considered as using such property in such a manner as would  
80 impair its exempt status.

81 ~~(5) (a) Property owned by an exempt organization qualified~~  
82 ~~as charitable under s. 501(c)(3) of the Internal Revenue Code is~~  
83 ~~used for a charitable purpose if the organization has taken~~  
84 ~~affirmative steps to prepare the property to provide affordable~~  
85 ~~housing to persons or families that meet the extremely low-~~  
86 ~~income, very low income, low income, or moderate income limits,~~  
87 ~~as specified in s. 420.0004. The term "affirmative steps" means~~  
88 ~~environmental or land use permitting activities, creation of~~  
89 ~~architectural plans or schematic drawings, land clearing or site~~  
90 ~~preparation, construction or renovation activities, or other~~  
91 ~~similar activities that demonstrate a commitment of the property~~  
92 ~~to providing affordable housing.~~

93 ~~(b) 1. If property owned by an organization granted an~~  
94 ~~exemption under this subsection is transferred for a purpose~~  
95 ~~other than directly providing affordable homeownership or rental~~

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

96 ~~housing to persons or families who meet the extremely low~~  
97 ~~income, very low income, low income, or moderate income limits,~~  
98 ~~as specified in s. 420.0004, or is not in actual use to provide~~  
99 ~~such affordable housing within 5 years after the date the~~  
100 ~~organization is granted the exemption, the property appraiser~~  
101 ~~making such determination shall serve upon the organization that~~  
102 ~~illegally or improperly received the exemption a notice of~~  
103 ~~intent to record in the public records of the county a notice of~~  
104 ~~tax lien against any property owned by that organization in the~~  
105 ~~county, and such property shall be identified in the notice of~~  
106 ~~tax lien. The organization owning such property is subject to~~  
107 ~~the taxes otherwise due and owing as a result of the failure to~~  
108 ~~use the property to provide affordable housing plus 15 percent~~  
109 ~~interest per annum and a penalty of 50 percent of the taxes~~  
110 ~~owed.~~

111 ~~2. Such lien, when filed, attaches to any property~~  
112 ~~identified in the notice of tax lien owned by the organization~~  
113 ~~that illegally or improperly received the exemption. If such~~  
114 ~~organization no longer owns property in the county but owns~~  
115 ~~property in any other county in the state, the property~~  
116 ~~appraiser shall record in each such other county a notice of tax~~  
117 ~~lien identifying the property owned by such organization in such~~  
118 ~~county which shall become a lien against the identified~~  
119 ~~property. Before any such lien may be filed, the organization so~~  
120 ~~notified must be given 30 days to pay the taxes, penalties, and~~  
121 ~~interest.~~

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

122 ~~3. If an exemption is improperly granted as a result of a~~  
123 ~~clerical mistake or an omission by the property appraiser, the~~  
124 ~~organization improperly receiving the exemption shall not be~~  
125 ~~assessed a penalty or interest.~~

126 ~~4. The 5-year limitation specified in this subsection may~~  
127 ~~be extended if the holder of the exemption continues to take~~  
128 ~~affirmative steps to develop the property for the purposes~~  
129 ~~specified in this subsection.~~

130

131 Section 3. Section 196.198, Florida Statutes, is amended  
132 to read:

133 196.198 Educational property exemption.—

134 (1) Educational institutions within this state and their  
135 property used by them or by any other exempt entity or  
136 educational institution exclusively for educational purposes are  
137 exempt from taxation.

138 (a) Sheltered workshops providing rehabilitation and  
139 retraining of individuals who have disabilities and exempted by  
140 a certificate under s. (d) of the federal Fair Labor Standards  
141 Act of 1938, as amended, are declared wholly educational in  
142 purpose and are exempt from certification, accreditation, and  
143 membership requirements set forth in s. 196.012.

144 (b) Those portions of property of college fraternities and  
145 sororities certified by the president of the college or  
146 university to the appropriate property appraiser as being

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

147 essential to the educational process are exempt from ad valorem  
148 taxation.

149 (c) The use of property by public fairs and expositions  
150 chartered by chapter 616 is presumed to be an educational use of  
151 such property and is exempt from ad valorem taxation to the  
152 extent of such use.

153 (2) Property used exclusively for educational purposes  
154 shall be deemed owned by an educational institution if the  
155 entity owning 100 percent of the educational institution is  
156 owned by the identical persons who own the property, or if the  
157 entity owning 100 percent of the educational institution and the  
158 entity owning the property are owned by the identical natural  
159 persons.

160 (a) Land, buildings, and other improvements to real  
161 property used exclusively for educational purposes shall be  
162 deemed owned by an educational institution if the entity owning  
163 100 percent of the land is a nonprofit entity and the land is  
164 used, under a ground lease or other contractual arrangement, by  
165 an educational institution that owns the buildings and other  
166 improvements to the real property, is a nonprofit entity under  
167 s. 501(c)(3) of the Internal Revenue Code, and provides  
168 education limited to students in prekindergarten through grade  
169 8.

170 (b) If legal title to property is held by a governmental  
171 agency that leases the property to a lessee, the property shall  
172 be deemed to be owned by the governmental agency and used

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

173 exclusively for educational purposes if the governmental agency  
174 continues to use such property exclusively for educational  
175 purposes pursuant to a sublease or other contractual agreement  
176 with that lessee.

177 (c) If the title to land is held by the trustee of an  
178 irrevocable inter vivos trust and if the trust grantor owns 100  
179 percent of the entity that owns an educational institution that  
180 is using the land exclusively for educational purposes, the land  
181 is deemed to be property owned by the educational institution  
182 for purposes of this exemption. ~~Property owned by an educational~~  
183 ~~institution shall be deemed to be used for an educational~~  
184 ~~purpose if the institution has taken affirmative steps to~~  
185 ~~prepare the property for educational use. The term "affirmative~~  
186 ~~steps" means environmental or land use permitting activities,~~  
187 ~~creation of architectural plans or schematic drawings, land~~  
188 ~~clearing or site preparation, construction or renovation~~  
189 ~~activities, or other similar activities that demonstrate~~  
190 ~~commitment of the property to an educational use.~~

191

192

193

194

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

195  
196 Remove everything before the enacting clause and insert:  
197 An act relating to charitable property exempt from ad valorem  
198 taxation; creating s. 196.1955, F.S.; consolidating provisions

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 587 (2014)

Amendment No. 1

199 relating to obtaining a charitable ad valorem exemption for  
200 property owned by an exempt organization, including the  
201 requirement that the owner of an exempt organization take  
202 affirmative steps to demonstrate an exempt use; authorizing the  
203 property appraiser to serve a notice of tax lien on exempt  
204 property that is not in actual exempt use after a certain time;  
205 providing that the lien attaches to any property owned by the  
206 organization identified in the notice of lien; amending s.  
207 196.196, F.S.; deleting provisions relating to the charitable  
208 exemption as it applies to public worship and affordable housing  
209 and provisions that have been moved to s. 196.1955, F.S.;

12 amending s. 196.198, F.S.; deleting provisions relating to  
211 property owned by an educational institution and used for an  
educational purpose that is included in s. 196.1955, F.S.;

213 providing an effective date.

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

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

**HB 723 : Discretionary Sales Surtaxes**

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
<b>Total Yeas: 18</b>		<b>Total Nays: 0</b>			

### Appearances:

Todd Bon Larron (Lobbyist) - Proponent  
Palm Beach Countu  
301 North Olive Avenue  
West Palm Beach FL 33401  
Phone: 561-355-3451

Suggs, Davin (Lobbyist) - Proponent  
Florida Association of Counties  
100 South Monroe Street  
Tallahassee Florida 32301  
Phone: 850-320-2635

Hughes, Amber (Lobbyist) - Proponent  
Florida League of Cities  
PO Box 1757  
Tallahassee FL 32302  
Phone: 850)222-9684

Doug Smith - Information Only  
Florida Association of Counties  
2401 Monterey Blvd.  
Stuart FL 33996  
Phone: 772-221-2359

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

Amendment No. 1

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 Subcommittee  
 2 Representative Rooney offered the following:

**Amendment (with directory and title amendments)**

Remove lines 36-72 and insert:

6 (i) Notwithstanding paragraph (d), a county may use the  
 7 proceeds and interest of the surtax for the maintenance of  
 8 transportation infrastructure if the local government ordinance  
 9 authorizing such use is approved by referendum as provided in  
 10 this subsection.

14 -----  
 15 **D I R E C T O R Y A M E N D M E N T**

16 Remove lines 18-21 and insert:

Amendment No. 1

17 Section 1. Paragraph (i) of subsection (2) of section 212.055,  
18 Florida Statutes is added to that section to read:

19

20

21

22

-----

23

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

24

Remove lines 3-14 and insert:

25

amending s. 212.055, F.S.; authorizing a county to use the

26

proceeds and interest of the local government infrastructure

27

surtax for the maintenance of transportation infrastructure

28

under certain circumstances; providing an effective date.

29

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

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

**HB 803 : Communications Services Tax**

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson	X				
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman	X				
Ritch Workman (Chair)	X				
	<b>Total Yeas: 18</b>	<b>Total Nays: 0</b>			

### Appearances:

Stephen Shiver (Lobbyist) - Proponent  
Hilton Worldwide/Marriott International  
215 S. Monroe Street  
Tallahassee FL

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

Carolyn Johnson (Lobbyist) - Proponent  
Florida Chamber of Commerce  
136 S. Bronough Street  
Tallahassee FL  
Phone: 520-1235

Turner, Richard (Lobbyist) - Proponent  
Florida Restaurant and Lodging Association  
230 S Adams St  
Tallahassee FL  
Phone: 850)224-2250

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

Amendment No. 1

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 Subcommittee  
 2 Representative Boyd offered the following:

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (5) of section 202.11, Florida  
 7 Statutes, is amended to read:

8 202.11 Definitions.- As used in this chapter, the term:

9 (5) "Information service" means the offering of a  
 10 capability for generating, acquiring, storing, transforming,  
 11 processing, retrieving, using, or making available information  
 12 via communications services, including, but not limited to,  
 13 electronic publishing, web-hosting service, and end-user 900  
 14 number service. The term includes data processing and other  
 15 services that allow data to be generated, acquired, stored,  
 16 processed, or retrieved and delivered by an electronic  
 17 transmission to a purchaser where such purchaser's primary

Amendment No. 1

18 purpose for the underlying transaction is the processed data or  
19 information. The term does not include video service.

20 Section 2. The amendments made by this act to s.  
21 202.11, Florida Statutes, are intended to be remedial in nature  
22 and apply retroactively, but do not provide a basis for an  
23 assessment of any tax not paid or create a right to a refund or  
24 credit of any tax paid before the effective date of this act.

25 Section 3. This act shall take effect July 1, 2014.  
26  
27

28 -----

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

30 Remove lines 4-6 and insert:

31 the term "information services" to include certain data  
32 processing and other services; providing applicability;  
33 providing an  
34  
35



# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

### HB 1115 : Value Adjustment Boards

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman		X			
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz		X			
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda		X			
David Richardson		X			
José Rodríguez		X			
David Santiago	X				
Richard Stark		X			
John Tobia	X				
Carlos Trujillo	X				
James Waldman		X			
Ritch Workman (Chair)	X				
	<b>Total Yeas: 11</b>	<b>Total Nays: 7</b>			

### Appearances:

Carey Baker - Information Only  
Florida Association of Property Appraisers  
320 West Main Street  
Tavares FL 32778  
Phone: 352-406-2329

Levy, Loren (Lobbyist) - Opponent  
Property Appraisers Association of Florida  
1828 Riggins Lane  
Tallahassee FL  
Phone: 850)219-0220

Suggs, Davin (Lobbyist) - Information Only  
Florida Association of Counties  
100 S Monroe St  
Tallahassee FL 32301  
Phone: 850)922-4300

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED		(Y/N)
ADOPTED W/O OBJECTION	<u>J</u>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

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

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

Section 1. Subsection (2) of section 192.0105, Florida Statutes, is amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue,

## Amendment No. 1

18 and taxpayers. Additional rights afforded to payors of taxes and  
19 assessments imposed under the revenue laws of this state are  
20 provided in s. 213.015. The rights afforded taxpayers to assure  
21 that their privacy and property are safeguarded and protected  
22 during tax levy, assessment, and collection are available only  
23 insofar as they are implemented in other parts of the Florida  
24 Statutes or rules of the Department of Revenue. The rights so  
25 guaranteed to state taxpayers in the Florida Statutes and the  
26 departmental rules include:

## 27 (2) THE RIGHT TO DUE PROCESS.—

28 (a) The right to an assessed value of property that  
29 conforms with the applicable provisions of the State  
30 Constitution and the laws of this state applied consistently in  
31 both assessment development by the property appraiser and  
32 assessment review by the value adjustment board and the courts  
33 of this state (see ss. 192.001, 194.011, and 194.301).

34 (b)(a) The right to an informal conference with the  
35 property appraiser to present facts the taxpayer considers to  
36 support changing the assessment and to have the property  
37 appraiser present facts supportive of the assessment upon proper  
38 request of any taxpayer who objects to the assessment placed on  
39 his or her property (see s. 194.011(2)).

40 (c)(b) The right to petition the value adjustment board  
41 over objections to assessments, denial of exemption, denial of  
42 agricultural classification, denial of historic classification,  
43 denial of high-water recharge classification, disapproval of tax

## Amendment No. 1

44 deferral, and any penalties on deferred taxes imposed for  
45 incorrect information willfully filed. Payment of estimated  
46 taxes does not preclude the right of the taxpayer to challenge  
47 his or her assessment (see ss. 194.011(3), 196.011(6) and  
48 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
49 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

50 ~~(d)~~(e) The right to file a petition for exemption or  
51 agricultural classification with the value adjustment board when  
52 an application deadline is missed, upon demonstration of  
53 particular extenuating circumstances for filing late (see ss.  
54 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

55 ~~(e)~~(d) The right to prior notice of the value adjustment  
56 board's hearing date, the right to the hearing at the scheduled  
57 time, and the right to have the hearing rescheduled if the  
58 hearing is not commenced within a reasonable time, not to exceed  
59 2 hours, after the scheduled time (see s. 194.032(2)).

60 ~~(f)~~(e) The right to notice of date of certification of tax  
61 rolls and receipt of property record card if requested (see ss.  
62 193.122(2) and (3) and 194.032(2)).

63 (g) The right to an administrative review before a special  
64 magistrate or other person designated to hear petitions  
65 contesting assessments placed on property who has passed an  
66 examination demonstrating competency in subjects covered in an  
67 annual training developed by the department in an open, public,  
68 and transparent process (see ss. 194.011, 194.015, and 194.035).

## Amendment No. 1

69        ~~(h)-(f)~~ The right, in value adjustment board proceedings,  
70 to have all evidence presented and considered at a public  
71 hearing at the scheduled time, to be represented by an attorney  
72 or agent, to have witnesses sworn and cross-examined, and to  
73 examine property appraisers or evaluators employed by the board  
74 who present testimony (see ss. 194.034(1)(a) and (c) and (4),  
75 and 194.035(2)).

76        (i) The right to an assessment review by a value  
77 adjustment board applying the same statutory criteria and  
78 appraisal practices lawfully applied by the property appraiser  
79 in developing the original assessment (see ss. 194.011 and  
80 194.301).

81        ~~(j)-(g)~~ The right to be sent a timely written decision by a  
82 ~~the~~ value adjustment board containing findings of fact and  
83 conclusions of law logically connected to the findings of fact  
84 that identifies each statutory criterion applicable to the  
85 assessment determination under administrative review and  
86 transparently states, based on the admitted evidence, the  
87 actions taken by the property appraiser in determining the  
88 assessment (see ss. 194.011, 194.034, 194.301, and 194.3015).  
89 ~~and reasons for upholding or overturning the determination of~~  
90 ~~the property appraiser, and~~

91        (k) The right to advertised notice of all board actions,  
92 including appropriate narrative and column descriptions, in  
93 brief and nontechnical language (see ~~s. ss. 194.034(2) and~~  
94 194.037(3)).

## Amendment No. 1

95        (1)~~(h)~~ The right at a public hearing on non-ad valorem  
96 assessments or municipal special assessments to provide written  
97 objections and to provide testimony to the local governing board  
98 (see ss. 197.3632(4)(c) and 170.08).

99        (m) The right to a transparent, fair, and uniform value  
100 adjustment board process (see ss. 194.011 and 194.301).

101        (n)~~(i)~~ The right to bring action in circuit court to  
102 contest a tax assessment or appeal value adjustment board  
103 decisions to disapprove exemption or deny tax deferral (see ss.  
104 194.036(1)(c) and (2), 194.171, 196.151, and 197.2425).

105        Section 2. Subsection (5) of section 194.011, Florida  
106 Statutes, is amended to read:

107        194.011 Assessment notice; objections to assessments.—

108        (5) (a) The department shall ~~by rule~~ prescribe rules to  
109 establish a transparent, fair, and uniform value adjustment  
110 board process. Such rules shall include:

111        1. Establishment of assessed value of property that  
112 conforms with the applicable provisions of the State  
113 Constitution and the laws of this state applied consistently in  
114 both review by the property appraiser and assessment review by  
115 the value adjustment board.

116        2. Uniform procedures for hearings before the value  
117 adjustment board, including, but not limited to, ~~which include~~  
118 requiring+ .

Amendment No. 1

119 ~~1.~~ procedures for the exchange of information and evidence  
120 by the property appraiser and the petitioner consistent with s.  
121 194.032.

122 ~~2. That~~ 3. The requirement for a value adjustment board to  
123 hold an organizational meeting for the purpose of making these  
124 procedures available to petitioners.

125 4. Duties and responsibilities of the members of a value  
126 adjustment board relating to:

127 a. The oversight of the clerk of the value adjustment  
128 board, special magistrates, and value adjustment board  
129 attorneys.

130 b. The consideration of special magistrate recommendations  
131 and value adjustment board attorney recommendations.

132 5. Minimum qualifications for special magistrates and  
133 value adjustment board attorneys consistent with ss. 194.015 and  
134 194.035.

135 6. Minimum written contract requirements for special  
136 magistrates and value adjustment board attorneys specifying the  
137 duties of the position, standards of conduct, and performance  
138 standards.

139 7. Minimum requirements for written decisions including  
140 check list forms listing each statutory criterion that applies  
141 to the assessment determination under administrative review  
142 consistent with s. 194.034, 194.301, and other applicable  
143 statutes.

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144       8. Mandatory training requirements for special magistrates  
145 and value adjustment board attorneys consistent with ss. 194.015  
146 and 194.035 and any other training requirements deemed necessary  
147 by the department.

148       9. Alternative requirements, consistent with the  
149 provisions of this section and s. 194.035, for special  
150 magistrates and value adjustment boards for counties of 75,000  
151 or less.

152       10. Any rules that the department deems necessary to  
153 provide effective oversight of the value adjustment board  
154 process and to ensure uniform and transparent compliance with  
155 all applicable statutes and rules.

156       (b) The department shall develop a uniform policies and  
;7 procedures manual that shall be used by value adjustment boards,  
158 special magistrates, value adjustment board attorneys, and  
159 taxpayers in proceedings before value adjustment boards. The  
160 manual shall be made available, at a minimum, on the  
161 department's website and on the existing websites of the clerks  
162 of circuit courts.

163       (c) As used in this subsection, the term "value adjustment  
164 board attorney" means a person appointed pursuant to s. 194.015  
165 to provide counsel to a value adjustment board.

166       Section 3. Section 194.015, Florida Statutes, is amended  
167 to read:

168       194.015 Value adjustment board.—There is hereby created a  
169 value adjustment board for each county, which shall consist of



## Amendment No. 1

170 two members of the governing body of the county as elected from  
171 the membership of the board of said governing body, one of whom  
172 shall be elected chairperson, and one member of the school board  
173 as elected from the membership of the school board, and two  
174 citizen members, one of whom shall be appointed by the governing  
175 body of the county and must own homestead property within the  
176 county and one of whom must be appointed by the school board and  
177 must own a business occupying commercial space located within  
178 the school district. A citizen member may not be a member or an  
179 employee of any taxing authority, and may not be a person who  
180 represents property owners in any administrative or judicial  
181 review of property taxes. The members of the board may be  
182 temporarily replaced by other members of the respective boards  
183 on appointment by their respective chairpersons. Any three  
184 members shall constitute a quorum of the board, except that each  
185 quorum must include at least one member of said governing board,  
186 at least one member of the school board, and at least one  
187 citizen member and no meeting of the board shall take place  
188 unless a quorum is present. Members of the board may receive  
189 such per diem compensation as is allowed by law for state  
190 employees if both bodies elect to allow such compensation. The  
191 clerk of the governing body of the county shall be the clerk of  
192 the value adjustment board. The board shall appoint private  
193 counsel who has practiced law for over 5 years and who shall  
194 receive such compensation as may be established by the board.  
195 The private counsel may not represent the property appraiser,

## Amendment No. 1

196 the tax collector, any taxing authority, or any property owner  
197 in any administrative or judicial review of property taxes.  
198 Counsel appointed to advise the board must attend and complete  
199 the training provided and conducted by the department for  
200 special magistrates described in s. 194.035(3). A ~~Ne~~ meeting of  
201 the board ~~may not shall~~ take place unless counsel to the board  
202 is present. Two-fifths of the expenses of the board shall be  
203 borne by the district school board and three-fifths by the  
204 district county commission.

205

206 Section 4. Subsection (2) of section 194.034, Florida  
207 Statutes, is amended to read:

208 194.034 Hearing procedures; rules.—

19 (2) In each case, except if the complaint is withdrawn by  
210 the petitioner or if the complaint is acknowledged as correct by  
211 the property appraiser, the value adjustment board shall render  
212 a written decision. All such decisions shall be issued within 20  
213 calendar days after the last day the board is in session under  
214 s. 194.032. The decision of the board must contain findings of  
215 fact and conclusions of law and must include reasons for  
216 upholding or overturning the determination of the property  
217 appraiser. Findings of fact must be based on admitted evidence  
218 or a lack thereof and transparently state how the information  
219 and methodology the property appraiser used in developing the  
220 assessment comply with relevant statutory criteria. Conclusions  
221 of law must be logically connected to the findings of fact and

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222 must be stated in statutory terms. Written decisions must be  
223 produced using a series of checklist forms, as provided by the  
224 department, identifying each statutory criterion applicable to  
225 the assessment determination. If a special magistrate has been  
226 appointed, the recommendations of the special magistrate shall  
227 be considered by the board. The clerk, upon issuance of a  
228 decision, shall, on a form provided by the Department of  
229 Revenue, notify each taxpayer and the property appraiser of the  
230 decision of the board. This notification shall be by first-class  
231 mail or by electronic means if selected by the taxpayer on the  
232 originally filed petition. If requested by the Department of  
233 Revenue, the clerk shall provide to the department a copy of the  
234 decision or information relating to the tax impact of the  
235 findings and results of the board as described in s. 194.037 in  
236 the manner and form requested.

237 Section 5. Subsections (1) and (3) of section 194.035,  
238 Florida Statutes, are amended to read:

239 194.035 Special magistrates; property evaluators.—

240 (1) In counties having a population of more than 75,000,  
241 the board shall appoint special magistrates for the purpose of  
242 taking testimony and making recommendations to the board, which  
243 recommendations the board may act upon without further hearing.  
244 These special magistrates may not be elected or appointed  
245 officials or employees of the county but shall be selected from  
246 a list of those qualified individuals who are willing to serve  
247 as special magistrates. Employees and elected or appointed

## Amendment No. 1

248 officials of a taxing jurisdiction or of the state may not serve  
249 as special magistrates. The clerk of the board shall annually  
250 notify such individuals or their professional associations to  
251 make known to them that opportunities to serve as special  
252 magistrates exist. The Department of Revenue shall provide a  
253 list of qualified special magistrates to any county with a  
254 population of 75,000 or less. Subject to appropriation, the  
255 department shall reimburse counties with a population of 75,000  
256 or less for payments made to special magistrates appointed for  
257 the purpose of taking testimony and making recommendations to  
258 the value adjustment board pursuant to this section. The  
259 department shall establish a reasonable range for payments per  
260 case to special magistrates based on such payments in other  
261 counties. Requests for reimbursement of payments outside this  
262 range shall be justified by the county. If the total of all  
263 requests for reimbursement in any year exceeds the amount  
264 available pursuant to this section, payments to all counties  
265 shall be prorated accordingly. If a county having a population  
266 less than 75,000 does not appoint a special magistrate to hear  
267 each petition, the person or persons designated to hear  
268 petitions before the value adjustment board ~~or the attorney~~  
269 ~~appointed to advise the value adjustment board~~ shall attend and  
270 complete the training provided pursuant to subsection (3),  
271 regardless of whether the person would otherwise be required to  
272 attend, but shall not be required to pay the tuition fee  
273 specified in subsection (3). A special magistrate appointed to

## Amendment No. 1

274 hear issues of exemptions and classifications shall be a member  
275 of The Florida Bar with no less than 5 years' experience in the  
276 area of ad valorem taxation. A special magistrate appointed to  
277 hear issues regarding the valuation of real estate shall be a  
278 state certified real estate appraiser with not less than 5  
279 years' experience in real property valuation. A special  
280 magistrate appointed to hear issues regarding the valuation of  
281 tangible personal property shall be a designated member of a  
282 nationally recognized appraiser's organization with not less  
283 than 5 years' experience in tangible personal property  
284 valuation. A special magistrate need not be a resident of the  
285 county in which he or she serves. A special magistrate may not  
286 represent a person before the board in any tax year during which  
287 he or she has served that board as a special magistrate. Before  
288 appointing a special magistrate, a value adjustment board shall  
289 verify the special magistrate's qualifications. The value  
290 adjustment board shall ensure that the selection of special  
291 magistrates is based solely upon the experience and  
292 qualifications of the special magistrate and is not influenced  
293 by the property appraiser. The special magistrate shall  
294 accurately and completely preserve all testimony and, in making  
295 recommendations to the value adjustment board, shall include  
296 proposed findings of fact, conclusions of law, and reasons for  
297 upholding or overturning the determination of the property  
298 appraiser. The expense of hearings before magistrates and any  
299 compensation of special magistrates shall be borne three-fifths

Amendment No. 1

300 by the board of county commissioners and two-fifths by the  
301 school board.

302 (3) The department shall provide and conduct training for  
303 special magistrates at least once each state fiscal year in at  
304 least five locations throughout the state. Such training shall  
305 emphasize the department's standard measures of value, including  
306 the guidelines for real and tangible personal property.

307 ~~Notwithstanding subsection (1), a person who has 3 years of~~  
308 ~~relevant experience and who has completed the training provided~~  
309 ~~by the department under this subsection may be appointed as a~~  
310 ~~special magistrate.~~ The training shall be open to the public.  
311 The department shall charge tuition fees to any person attending  
312 this training in an amount sufficient to fund the department's  
313 costs to conduct all aspects of the training. The department  
314 shall deposit the fees collected into the Certification Program  
315 Trust Fund pursuant to s. 195.002(2).

316  
317 Section 6. This act applies to tax years beginning on or  
318 after January 1, 2015.

319 Section 7. This act shall take effect July 1, 2014.

320  
321  
322 -----

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

324 Remove everything before the enacting clause and insert:

## Amendment No. 1

325 An act relating to value adjustment boards; amending s.  
326 192.0105, F.S.; adding rights to the Florida Taxpayer's Bill of  
327 Rights concerning the administrative review of assessment  
328 determinations; amending s. 194.011, F.S.; requiring that  
329 certain documentation be included in an evidence list provided  
330 to a taxpayer who petitions a value adjustment board; requiring  
331 the department to adopt rules to establish a transparent, fair,  
332 and uniform value adjustment board process; providing duties of  
333 value adjustment board members; defining the term "value  
334 adjustment board attorney"; amending s. 194.015, F.S.; providing  
335 training requirements for counsel to the value adjustment board;  
336 amending s. 194.034, F.S.; revising requirements for the written  
337 decisions rendered by a value adjustment board; amending s.  
338 194.035, F.S.; requiring persons designated to hear petitions  
339 must complete training; providing applicability; providing an  
340 effective date



COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1115 (2014)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

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

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

3  
 4 **Amendment to Amendment (630493) by Representative Wood**  
 5 Remove lines 268-269 of the amendment and insert:  
 6 petitions before the value adjustment board or the attorney  
 7 appointed to advise the value adjustment board shall attend and  
 8



# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

Location: Morris Hall (17 HOB)

PCB FTSC 14-05 : Relating to Economic Development

Favorable With Amendments

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Janet Adkins	X				
Lori Berman	X				
Halsey Beshears	X				
Michael Bileca	X				
Matthew Caldwell	X				
Bill Hager	X				
George Moraitis, Jr.	X				
Jared Moskowitz	X				
Daniel Raulerson	X				
Michelle Rehwinkel Vasilinda	X				
David Richardson		X			
José Rodríguez	X				
David Santiago	X				
Richard Stark	X				
John Tobia	X				
Carlos Trujillo	X				
James Waldman		X			
Ritch Workman (Chair)	X				
	<b>Total Yeas: 16</b>	<b>Total Nays: 2</b>			

### Appearances:

Yarbrough, Cameron (Lobbyist) - Information Only

Florida Retail Federation  
3154 Baringer Hill Drive  
Tallahassee FL 32301  
Phone: 850)528-9034

Custin, David (Lobbyist) - Proponent

Marine Industries Association of South Florida  
6401 SW 113th Place  
Miami FL 33173-1083  
Phone: (305)412-3772

Watson, Richard (Lobbyist) - Information Only

Legislative Counsel, Associated Builders  
PO Box 10038  
Tallahassee Florida 32302  
Phone: 850-222-0000

Turner, Richard (Lobbyist) - Proponent

Florida Restaurant and Lodging Association  
230 S Adams St  
Tallahassee FL  
Phone: 850)224-2250

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

# COMMITTEE MEETING REPORT

## Finance & Tax Subcommittee

3/26/2014 1:00:00PM

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

**PCB FTSC 14-05 : Relating to Economic Development (continued)**

**Appearances: (continued)**

Barbara Inman - Proponent  
Habitat for Humanity of Florida  
2605 Enterprise Road #230  
Clearwater FL 3759  
Phone: 727-475-1363

Rees, Jonathan (Lobbyist) (State Employee) - Proponent  
Florida Department of Agriculture  
400 S. Monroe Street  
Tallahassee FL 32399  
Phone: (850) 617-7700

Costello, Jonathan (Lobbyist) - Information Only  
T-Mobile USA, Inc  
119 South Monroe Street  
Tallahassee FL 32311  
Phone: (850)766-8654

JC Flores (Lobbyist) - Proponent  
AT&T  
150 West Flagler Street  
Miami FL 33130  
Phone: 305)347-5406

Meiners, Frank (Lobbyist) - Proponent  
Associated Industries of Florida  
PO Box 1633  
Tallahassee Florida 32302  
Phone: 850-591-0177

Suggs, Davin (Lobbyist) - Information Only  
Florida Association of Counties  
100 South Monroe Street  
Tallahassee Florida 32301  
Phone: 850-320-2635

Hughes, Amber (Lobbyist) - Information Only  
Florida League of Cities  
PO Box 1757  
Tallahassee FL 32302  
Phone: 850)222-9684

Stacey Webb (Lobbyist) - Proponent  
FL College System of Council of Presidents  
123 South Adams Street  
Tallahassee FL 32301

Committee meeting was reported out: Wednesday, March 26, 2014 6:16:18PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

PCB Name: PCB FTSC 14-05 (2014)

Amendment No. 1

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 PCB: Finance & Tax Subcommittee

2 Representative Workman offered the following:

3

4 **Amendment**

5 Remove lines 160-161 and insert:

6 (3) The tax imposed by subsection (1) does not apply to:

7

PCB FTSC 14-05 a1

Published On: 3/25/2014 6:47:52 PM

PCB FTSC 14-05 a2 COMMITTEE/SUBCOMMITTEE AMENDMENT

PCB Name: PCB FTSC 14-05 (2014)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing PCB: Finance & Tax Subcommittee  
2 Representative Workman offered the following:

4 **Amendment (with directory amendment)**

5 Between lines 588 and 589, insert:

6 (j) Household fuels.—Also exempt from payment of the tax  
7 imposed by this chapter are sales of utilities to residential  
8 households or owners of residential models in this state by  
9 utility companies who pay the gross receipts tax imposed under  
10 s. 203.01(1)b.1., and sales of fuel to residential households or  
11 owners of residential models, including oil, kerosene, liquefied  
12 petroleum gas, coal, wood, and other fuel products used in the  
13 household or residential model for the purposes of heating,  
14 cooking, lighting, and refrigeration, regardless of whether such  
15 sales of utilities and fuels are separately metered and billed  
16 direct to the residents or are metered and billed to the  
17 landlord. If any part of the utility or fuel is used for a

PCB FTSC 14-05 a2

Published On: 3/25/2014 6:48:26 PM

Amendment No. 2

18 nonexempt purpose, the entire sale is taxable. The landlord  
19 shall provide a separate meter for nonexempt utility or fuel  
20 consumption. For the purposes of this paragraph, licensed family  
21 day care homes shall also be exempt.  
22  
23  
24  
25

26 -----  
27 **D I R E C T O R Y A M E N D M E N T**

28 Remove lines 344-348 and insert:

29 Section 6. Paragraph (p) of subsection (5) and paragraph (j) of  
30 subsection (7) of section 212.08, Florida Statutes, are amended,  
31 paragraph (kkk) of subsection (7), as created by chapter 2013-  
32 39, Laws of Florida, is amended, and paragraphs (lll) and (mmm)  
33 are added to subsection (7) of that section, to read:  
34

COMMITTEE/SUBCOMMITTEE AMENDMENT

PCB Name: PCB FTSC 14-05 (2014)

Amendment No. 3

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 PCB: Finance & Tax Subcommittee  
 2 Representative Workman offered the following:

**Amendment**

Remove lines 1279-1286 and insert:

6 (2) For fiscal year 2014-2015, the sum of \$43,941 of  
 7 nonrecurring funds is appropriated from the General Revenue Fund  
 8 to the Department of Revenue for the purpose of administering  
 9 section 18 of this act.

PCB FTSC 14-05 a3

Published On: 3/25/2014 6:48:58 PM

ΠΙΧΒ ΦΤΣΧ 14-05 α4π€ COMMITTEE/SUBCOMMITTEE AMENDMENT

PCB Name: PCB FTSC 14-05 (2014)

Amendment No. 4

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing PCB: Finance & Tax Subcommittee  
 2 Representative Hager offered the following:

**Amendment (with directory amendment)**

Between lines 337 and 338, insert:

6 (5) Notwithstanding any other provision of this chapter, the  
 7 maximum amount of tax imposed under this chapter and collected  
 8 on each sale or use of a boat in this state may not exceed  
 9 \$18,000 and for each repair of a boat in this state may not  
 10 exceed \$60,000.

11 -----  
 12 **D I R E C T O R Y A M E N D M E N T**

16 Remove lines 276-277 and insert:

PCB FTSC 14-05 a4

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PCB FTSC 14-05 a4 COMMITTEE/SUBCOMMITTEE AMENDMENT

PCB Name: PCB FTSC 14-05 (2014)

Amendment No. 4

17 Section 4. Paragraph (e) of subsection (1) and subsection (5)  
18 of section 212.05, Florida Statutes, are amended to read:  
19

PCB FTSC 14-05 a4

Published On: 3/25/2014 6:49:22 PM





Committee on \_\_\_\_\_

Date \_\_\_\_\_

Action \_\_\_\_\_

**HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY**

(may be used in Committee, but not on House Floor)

Amendment No. 5

Bill No. PCB FT SC 4-05

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on Rehwinkel Vasilinda

offered the following amendment:

*Withdrawn*

Amendment *Insert*

on page 25, line 644,

(nnn) The first \$250 of the sales price of any used piece of tangible personal property purchased from a sales tax dealer who is registered as a S(B)(c) organization with the IRS.



Committee on

Finance & Tax

Date 3/26/14

Action \_\_\_\_\_

**HOUSE AMENDMENT FOR DRAFTING PURPOSES ONLY**

(may be used in Committee, but not on House Floor)

Amendment No. 6

Bill No. PCB FTSC 14-05

(For filing with the Clerk, Committee and Member Amendments **must** be prepared on computer)

Representative(s)/The Committee on Rep. Stark

offered the following amendment:

*Temporarily Postponed*

Amendment

on page 48, <sup>after</sup> line 1242,

The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 am on November 8, 2014, through 11:59 pm on November 9, 2014, on any goods or services purchased by active duty members of the armed forces of the United States, or veterans thereof. In order to qualify for this exemption, the purchaser must present photographic identification issued by the United States Department of Defense, United States ~~De~~ Veterans Administration, or Florida Department of Military Affairs showing their status as active duty personnell ~~or~~ or veteran.