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27 | and remitting communications services taxes; providing
 28 | a definition; establishing parameters for determining
 29 | the monthly reporting period; amending s. 202.28,
 30 | F.S.; limiting the disallowance of the collection
 31 | allowance under specified circumstances; providing
 32 | that specified provisions are remedial; providing
 33 | retroactive applicability; amending s. 203.001, F.S.;
 34 | conforming rates to the reduction of the
 35 | communications services tax; providing applicability;
 36 | amending s. 206.9825, F.S.; providing an aviation fuel
 37 | tax exemption and authorizing a refund of such taxes
 38 | previously paid for certain colleges and universities
 39 | that provide flight training and graduate degrees in
 40 | aeronautical or aerospace engineering and certain
 41 | wholesalers and terminal suppliers; amending s.
 42 | 212.20, F.S.; revising the distributions of tax
 43 | revenues received from the sales and use tax,
 44 | communications services tax, and gross receipts tax;
 45 | amending s. 212.02, F.S.; revising the definitions of
 46 | the terms "livestock" and "agricultural production";
 47 | amending s. 212.08, F.S.; exempting from the sales and
 48 | use tax irrigation equipment, replacement parts and
 49 | accessories for power farm equipment and irrigation
 50 | equipment, certain trailers, stakes used by farmers to
 51 | support plants during agricultural production, certain
 52 | textbooks, and certain motor vehicles purchased by

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53 active members of the United States Armed Forces or
 54 their spouses; revising provisions related to the
 55 exemption of prepaid meal plans at colleges and
 56 institutions of higher learning; specifying the total
 57 amount of community contribution tax credits for
 58 specified fiscal years; extending the scheduled repeal
 59 of the community contribution tax credits for certain
 60 donations; authorizing school support organizations to
 61 pay tax to their suppliers on the cost price of food,
 62 drink, and supplies purchased for resale in lieu of
 63 collecting tax on their final sales; including
 64 recyclable material merchant wholesalers in the
 65 definition of the term "eligible manufacturing
 66 business" and certain tangible personal property used
 67 in the recycling of metals for sale in the definition
 68 of the term "industrial machinery and equipment" for
 69 purposes of qualification for the sales and use tax
 70 exemption; authorizing the executive director of the
 71 Department of Revenue to adopt emergency rules;
 72 specifying the duration of such rules; amending s.
 73 212.031, F.S.; reducing the tax levied on rental or
 74 license fees charged for the use of real property;
 75 making technical changes; amending s. 212.04, F.S.;
 76 exempting from the sales and use tax admissions and
 77 membership fees for gun clubs; repealing chapter 198,
 78 F.S., relating to estate taxes; amending ss. 72.011,

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79 | 95.091, 213.015, 213.05, 213.053, 213.21, 213.285, and
 80 | 215.26, F.S.; conforming provisions to changes made by
 81 | the act; creating s. 733.7011, F.S.; requiring circuit
 82 | judges to report monthly the names of certain
 83 | decedents to the Agency for Health Care
 84 | Administration; providing legislative intent with
 85 | respect to the estates of certain decedents; requiring
 86 | the Department of Revenue to maintain certain estate
 87 | tax forms for a specified period; amending s. 220.03,
 88 | F.S.; extending the scheduled expiration of a
 89 | definition; amending ss. 220.183 and 624.5105, F.S.;
 90 | extending the scheduled expiration of the community
 91 | contribution tax credit against the corporate income
 92 | tax and insurance premium tax for contributions and
 93 | donations to eligible sponsors of revitalization and
 94 | housing projects approved by the Department of
 95 | Economic Opportunity; specifying the total amount of
 96 | the community contribution tax credits for specified
 97 | fiscal years; reenacting s. 220.183(1)(c) and (g),
 98 | F.S., relating to the community contribution tax
 99 | credit, to incorporate amendments made by the act to
 100 | ss. 212.08 and 624.5105, F.S., in references thereto;
 101 | reenacting s. 220.02(8), F.S., relating to legislative
 102 | intent for the corporate income tax code, to
 103 | incorporate the amendment made by the act to s.
 104 | 220.183, F.S., in a reference thereto; reenacting s.

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105 | 377.809(4)(a), F.S., relating to the Energy Economic
 106 | Zone Pilot Program, to incorporate amendments made by
 107 | the act to ss. 212.08, 220.183, and 624.5105, F.S., in
 108 | references thereto; amending s. 220.196, F.S.;
 109 | revising eligibility requirements for certain research
 110 | and development tax credits for certain business
 111 | enterprises; increasing the total amount of tax
 112 | credits that may be granted to business enterprises
 113 | during specified calendar years; revising the deadline
 114 | for the filing of an application for the tax credit;
 115 | providing for the proration of tax credits under
 116 | certain circumstances; amending s. 220.1845, F.S.;
 117 | increasing the total amount of contaminated site
 118 | rehabilitation tax credits for 1 year; amending s.
 119 | 376.30781, F.S.; increasing the total amount of tax
 120 | credits for the rehabilitation of drycleaning-solvent-
 121 | contaminated sites and brownfield sites in designated
 122 | brownfield areas for 1 year; conforming a provision;
 123 | amending s. 564.06, F.S.; providing that cider may be
 124 | made from pears for purposes of taxation; providing an
 125 | exemption from the sales and use tax for the retail
 126 | sale of certain clothes, school supplies, and personal
 127 | computers and personal computer-related accessories
 128 | during a specified period; authorizing the Department
 129 | of Revenue to adopt emergency rules; providing an
 130 | appropriation to the department for administrative

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131 purposes; providing an exemption from the sales and
 132 use tax for the retail sale of certain textbooks and
 133 instructional materials during specified periods;
 134 providing a definition; providing exceptions from the
 135 exemption in certain locations; authorizing the
 136 Department of Revenue to adopt emergency rules;
 137 providing an exemption from the sales and use tax for
 138 the retail sale of certain items and articles of
 139 tangible person property by certain small businesses
 140 during a specified period; providing an appropriation;
 141 amending s. 624.509, F.S.; extending the scheduled
 142 repeal of an exemption from the premium tax for any
 143 portion of the title insurance premium retained by a
 144 title insurance agent or agency; authorizing the
 145 Department of Revenue to adopt emergency rules to
 146 implement the amendments made by the act to ss. 202.12
 147 and 202.27, F.S.; providing appropriations; providing
 148 for construction of the act in pari materia with laws
 149 enacted during the 2015 Regular Session of the
 150 Legislature; providing effective dates.

151
 152 Be It Enacted by the Legislature of the State of Florida:

153
 154 Section 1. Paragraph (c) is added to subsection (1) of
 155 section 196.161, Florida Statutes, to read:

156 196.161 Homestead exemptions; lien imposed on property of

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157 | person claiming exemption although not a permanent resident.—

158 | (1)

159 | (c) No lien shall be filed pursuant to this section when
 160 | the person is denied an exemption pursuant to s. 196.031(5) but
 161 | demonstrates to the property appraiser that he or she is a bona
 162 | fide resident of this state and has repaid to another
 163 | jurisdiction the taxes, including any associated interest and
 164 | penalties, the person would have paid if he or she had not
 165 | received the tax exemption or credit in the other jurisdiction
 166 | that resulted in the denial under s. 196.031(5). The property
 167 | appraiser shall use the factors outlined in s. 196.015 to
 168 | determine if the person is a bona fide resident of this state.
 169 | If the person demonstrates that he or she complies with this
 170 | paragraph within 30 days after notification of denial of the
 171 | exemption, the property appraiser shall maintain the exemption
 172 | and assessment limitations that the person would have been
 173 | entitled to if he or she had never received exemptions or
 174 | credits in another jurisdiction. The property appraiser shall
 175 | include in the notification of denial of the exemption an
 176 | explanation of the requirements necessary for a person to comply
 177 | with this paragraph.

178 | Section 2. Effective upon this act becoming a law and
 179 | applicable to the 2015 tax rolls, subsection (2) of section
 180 | 196.173, Florida Statutes, is amended to read:

181 | 196.173 Exemption for deployed servicemembers.—

182 | (2) The exemption is available to servicemembers who were

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183 | deployed during the preceding calendar year on active duty
 184 | outside the continental United States, Alaska, or Hawaii in
 185 | support of:
 186 | (a) Operation Joint Guardian, which began on June 12,
 187 | 1999;
 188 | (b) Operation Octave Shield, which began in 2000;
 189 | (c) Operation Noble Eagle, which began on September 15,
 190 | 2001;
 191 | (d) ~~(b)~~ Operation Enduring Freedom, which began on October
 192 | 7, 2001;
 193 | ~~(c)~~ Operation Iraqi Freedom, which began on March 19,
 194 | 2003, and ended on August 31, 2010;
 195 | (e) Operation Trans-Sahara Counterterrorism Partnership,
 196 | which began in June 2005;
 197 | (f) Operation Nomad Shadow, which began in 2007;
 198 | (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
 199 | began in January 2007;
 200 | (h) Operation Objective Voice, which began in 2009;
 201 | (i) Operation Georgia Deployment Program, which began in
 202 | August 2009;
 203 | (j) Operation Copper Dune, which began in 2010;
 204 | (k) ~~(d)~~ Operation New Dawn, which began on September 1,
 205 | 2010, and ended on December 15, 2011; ~~or~~
 206 | (l) ~~(e)~~ Operation Odyssey Dawn, which began on March 19,
 207 | 2011, and ended on October 31, 2011;
 208 | (m) Operation Observant Compass, which began in October

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209 | 2011;
 210 | (n) Operation Juniper Shield, which began in 2013; or
 211 | (o) Operation Inherent Resolve, which began on August 8,
 212 | 2014.

213 |
 214 | The Department of Revenue shall notify all property appraisers
 215 | and tax collectors in this state of the designated military
 216 | operations.

217 | Section 3. (1) (a) Notwithstanding the application
 218 | deadline in s. 196.173(5), Florida Statutes, the deadline for an
 219 | eligible servicemember to file a claim for an additional ad
 220 | valorem tax exemption for a qualifying deployment during the
 221 | 2014 calendar year is August 1, 2015.

222 | (b) Notwithstanding the notice of disapproval deadline in
 223 | s. 196.173(6), Florida Statutes, a property appraiser who finds
 224 | that a servicemember is not entitled to the exemption for a
 225 | qualifying deployment during the 2014 calendar year shall send a
 226 | notice of disapproval no later than September 1, 2015, citing
 227 | the reason for disapproval. The servicemember may file a
 228 | petition with the value adjustment board, pursuant to s.
 229 | 194.011(3), Florida Statutes, on or before the 30th day
 230 | following the mailing of the disapproval notice by the property
 231 | appraiser.

232 | (2) An applicant who seeks to claim the additional ad
 233 | valorem tax exemption for a qualifying deployment during the
 234 | 2014 calendar year and who fails to file an application by

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235 August 1, 2015, must file an application for the exemption with
 236 the property appraiser on or before the 25th day after the
 237 mailing by the property appraiser of the notices required under
 238 s. 194.011(1), Florida Statutes. Upon receipt of sufficient
 239 evidence, as determined by the property appraiser, demonstrating
 240 that the applicant was unable to apply for the exemption in a
 241 timely manner or otherwise demonstrating extenuating
 242 circumstances judged by the property appraiser to warrant the
 243 granting of the exemption, the property appraiser may grant the
 244 exemption. If the applicant fails to produce sufficient evidence
 245 demonstrating that the applicant was unable to apply for the
 246 exemption in a timely manner or otherwise demonstrating
 247 extenuating circumstances, as determined by the property
 248 appraiser, the applicant may file a petition with the value
 249 adjustment board, pursuant to s. 194.011(3), Florida Statutes,
 250 requesting that the exemption be granted. Such petition must be
 251 filed during the 2015 taxable year on or before the 25th day
 252 after the mailing of the notice by the property appraiser as
 253 provided in s. 194.011(1), Florida Statutes. Notwithstanding s.
 254 194.013, Florida Statutes, the applicant is not required to pay
 255 a filing fee for such petition. Upon reviewing the petition, the
 256 value adjustment board may grant the exemption for the 2015 tax
 257 year if it judges that the applicant is qualified to receive the
 258 exemption and has demonstrated particular extenuating
 259 circumstances to warrant granting the exemption.

260 (3) This section shall take effect upon this act becoming

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261 a law and applies to the 2015 tax rolls.

262 Section 4. Effective upon this act becoming a law and
 263 applicable to tax years beginning on or after January 1, 2016,
 264 subsection (1) of section 196.202, Florida Statutes, is amended
 265 to read:

266 196.202 Property of widows, widowers, blind persons, and
 267 persons totally and permanently disabled.—

268 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
 269 widower, blind person, or totally and permanently disabled
 270 person who is a bona fide resident of this state is exempt from
 271 taxation. As used in this section, the term "totally and
 272 permanently disabled person" means a person who is currently
 273 certified by a physician licensed in this state, by the United
 274 States Department of Veterans Affairs or its predecessor, or by
 275 the Social Security Administration to be totally and permanently
 276 disabled.

277 Section 5. Effective October 1, 2015, paragraphs (a) and
 278 (b) of subsection (1) of section 202.12, Florida Statutes, are
 279 amended to read:

280 202.12 Sales of communications services.—The Legislature
 281 finds that every person who engages in the business of selling
 282 communications services at retail in this state is exercising a
 283 taxable privilege. It is the intent of the Legislature that the
 284 tax imposed by chapter 203 be administered as provided in this
 285 chapter.

286 (1) For the exercise of such privilege, a tax is levied on

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287 each taxable transaction, ~~and the tax~~ is due and payable as
 288 follows:

289 (a) Except as otherwise provided in this subsection, at
 290 the a rate of 5.75 ~~6.65~~ percent applied to the sales price of
 291 the communications service that ~~which~~:

- 292 1. Originates and terminates in this state, or
- 293 2. Originates or terminates in this state and is charged
 294 to a service address in this state,

295
 296 when sold at retail, computed on each taxable sale for the
 297 purpose of remitting the tax due. The gross receipts tax imposed
 298 by chapter 203 shall be collected on the same taxable
 299 transactions and remitted with the tax imposed by this
 300 paragraph. If no tax is imposed by this paragraph due to the
 301 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
 302 imposed by chapter 203 shall nevertheless be collected and
 303 remitted in the manner and at the time prescribed for tax
 304 collections and remittances under this chapter. Beginning
 305 October 1, 2016, and ending September 30, 2017, the tax rate
 306 described in this paragraph shall be 4.85 percent. On and after
 307 October 1, 2017, the tax rate shall be 5.75 percent.

308 (b) At the rate of 9.9 ~~10.8~~ percent applied to ~~on~~ the
 309 retail sales price of any direct-to-home satellite service
 310 received in this state. Beginning October 1, 2016, and ending
 311 September 30, 2017, the tax rate described in this paragraph
 312 shall be 9 percent. On and after October 1, 2017, the tax rate

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313 shall be 9.9 percent. The proceeds of the tax imposed under this
 314 paragraph shall be accounted for and distributed in accordance
 315 with s. 202.18(2). The gross receipts tax imposed by chapter 203
 316 shall be collected on the same taxable transactions and remitted
 317 with the tax imposed by this paragraph.

318 Section 6. Effective October 1, 2015, section 202.12001,
 319 Florida Statutes, is amended to read:

320 202.12001 Combined rate for tax collected pursuant to ss.
 321 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 322 2010-149, Laws of Florida, the dealer of communication services
 323 may collect a combined rate of 5.9 ~~6.8~~ percent, composed
 324 ~~comprised~~ of the 5.75 ~~6.65~~ percent and 0.15 percent rates
 325 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
 326 if as long as the provider properly reflects the tax collected
 327 with respect to the two provisions as required in the return to
 328 the department of Revenue. Beginning October 1, 2016, and ending
 329 September 30, 2017, the combined tax rate described in this
 330 section shall be 5 percent, composed of the 4.85-percent and
 331 0.15-percent rates required by ss. 202.12(1)(a) and
 332 203.01(1)(b)3., respectively, for each provider that properly
 333 reflects the tax collected with respect to the two provisions as
 334 required in the return to the department. On and after October
 335 1, 2017, the combined tax rate shall be 5.9 percent.

336 Section 7. Effective November 1, 2015, subsection (2) of
 337 section 202.18, Florida Statutes, is amended to read:

338 202.18 Allocation and disposition of tax proceeds.—The

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339 | proceeds of the communications services taxes remitted under
 340 | this chapter shall be treated as follows:

341 | (2) The proceeds of the taxes remitted under s.
 342 | 202.12(1)(b) shall be allocated ~~divided~~ as follows:

343 | (a) The portion of the ~~such~~ proceeds which constitutes
 344 | gross receipts taxes, imposed at the rate prescribed in chapter
 345 | 203, shall be deposited as provided by law and in accordance
 346 | with s. 9, Art. XII of the State Constitution.

347 | (b) The following percentages ~~Sixty-three percent~~ of the
 348 | remainder shall be allocated to the state and distributed
 349 | pursuant to s. 212.20(6), except that the proceeds allocated
 350 | pursuant to s. 212.20(6)(d)2. shall be prorated to the
 351 | participating counties in the same proportion as that month's
 352 | collection of the taxes and fees imposed pursuant to chapter 212
 353 | and paragraph (1)(b):

354 | 1. Beginning November 1, 2015, and ending October 31,
 355 | 2016, 59.6 percent of the remainder;

356 | 2. Beginning November 1, 2016, and ending October 31,
 357 | 2017, 55.6 percent of the remainder;

358 | 3. Beginning on November 1, 2017, and for each distribution
 359 | thereafter, 59.6 percent of the remainder.

360 | (c)1. During each calendar year, the remaining portion of
 361 | the ~~such~~ proceeds shall be transferred to the Local Government
 362 | Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
 363 | proceeds shall be allocated in the same proportion as the
 364 | allocation of total receipts of the half-cent sales tax under s.

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365 218.61 and the emergency distribution under s. 218.65 in the
 366 prior state fiscal year. Thirty percent of such proceeds shall
 367 be distributed pursuant to s. 218.67.

368 2. The proportion of the proceeds allocated based on the
 369 emergency distribution under s. 218.65 shall be distributed
 370 pursuant to s. 218.65.

371 3. In each calendar year, the proportion of the proceeds
 372 allocated based on the half-cent sales tax under s. 218.61 shall
 373 be allocated to each county in the same proportion as the
 374 county's percentage of total sales tax allocation for the prior
 375 state fiscal year and distributed pursuant to s. 218.62.

376 4. The department shall distribute the appropriate amount
 377 to each municipality and county each month at the same time that
 378 local communications services taxes are distributed pursuant to
 379 subsection (3).

380 Section 8. Effective October 1, 2015, subsection (1) of
 381 section 202.27, Florida Statutes, is amended to read:

382 202.27 Return filing; rules for self-accrual.—

383 (1) For the purpose of ascertaining the amount of tax
 384 payable under this chapter and chapter 203, every dealer must
 385 ~~has the duty to~~ file a return and remit the taxes required to be
 386 collected in any calendar month to the department, on or before
 387 the 20th day of the subsequent month, upon forms prepared and
 388 furnished by the department or in a format prescribed by it. The
 389 department shall, by rule, prescribe the information to be
 390 furnished by taxpayers on such returns. For the purpose of

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391 determining the taxes required to be remitted under this
 392 subsection, a dealer may elect to use an alternative-period
 393 basis. As used in this subsection, the term "alternative-period
 394 basis" means any month-long period, other than a calendar month,
 395 with an end date on or after the 15th day of the calendar month.
 396 The election shall be made on forms prepared and furnished by
 397 the department or in a format prescribed by it. A dealer making
 398 such election shall be bound by the election for at least 12
 399 months. If an election is made, the dealer must file a return
 400 and remit the taxes required to be collected in the chosen
 401 alternative-period basis to the department on or before the 20th
 402 day of the subsequent month.

403 Section 9. Effective October 1, 2015, paragraph (d) is
 404 added to subsection (1) of section 202.28, Florida Statutes, to
 405 read:

406 202.28 Credit for collecting tax; penalties.—

407 (1) Except as otherwise provided in s. 202.22, for the
 408 purpose of compensating persons providing communications
 409 services for the keeping of prescribed records, the filing of
 410 timely tax returns, and the proper accounting and remitting of
 411 taxes, persons collecting taxes imposed under this chapter and
 412 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
 413 of the amount of the tax due and accounted for and remitted to
 414 the department.

415 (d) A disallowance of a collection allowance based on a
 416 delinquent tax payment is limited to the percentage of the total

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417 tax due that was delinquent when the payment was remitted to the
 418 department. The taxpayer has the burden to demonstrate the
 419 percentage of the payment that is not delinquent if that
 420 percentage is not readily evident at the time of payment.

421 Section 10. The amendments made by this act to ss. 202.27
 422 and 202.28, Florida Statutes, are remedial in nature and apply
 423 retroactively but do not provide a basis for an assessment of
 424 any unpaid tax or create a right to a refund or credit of any
 425 tax paid before October 1, 2015. Communications services tax
 426 returns filed by dealers on an alternative-period basis before
 427 October 1, 2015, are deemed to have been filed pursuant to the
 428 election provided in s. 202.27(1), Florida Statutes, as amended
 429 by this act.

430 Section 11. Effective October 1, 2015, section 203.001,
 431 Florida Statutes, is amended to read:

432 203.001 Combined rate for tax collected pursuant to ss.
 433 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
 434 2010-149, Laws of Florida, the dealer of communication services
 435 may collect a combined rate of 5.9 ~~6.8~~ percent, composed
 436 ~~comprised~~ of the 5.75 ~~6.65~~ percent and 0.15 percent rates
 437 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
 438 if as long as the provider properly reflects the tax collected
 439 with respect to the two provisions as required in the return to
 440 the Department of Revenue. Beginning October 1, 2016, and ending
 441 September 30, 2017, the combined tax rate described in this
 442 section shall be 5 percent, composed of the 4.85-percent and

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443 0.15-percent rates required by ss. 202.12(1)(a) and
 444 203.01(1)(b)3., respectively, for each provider that properly
 445 reflects the tax collected with respect to the two provisions as
 446 required in the return to the department. On and after October
 447 1, 2017, the combined tax rate shall be 5.9 percent.

448 Section 12. The amendments made by this act to ss.
 449 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
 450 taxable transactions as follows:

451 (1) For taxable transactions included on bills for
 452 communications services dated on or after October 1, 2015
 453 through September 30, 2016, the rates of 5.75 percent for
 454 communications services as described in s. 212.12(a), Florida
 455 Statutes, and 9.9 percent for satellite services described in
 456 212.12(1)(b), Florida Statutes, are applicable.

457 (2) For taxable transactions included on bills for
 458 communications services dated on or after October 1, 2016
 459 through September 30, 2017, the rates of 4.85 percent for
 460 communications services as described in s. 212.12(a), Florida
 461 Statutes, and 9.0 percent for satellite services described in
 462 212.12(1)(b), Florida Statutes, are applicable.

463 (3) For taxable transactions included on bills for
 464 communications services dated on or after October 1, 2017, the
 465 rates of 5.75 percent for communications services as described
 466 in s. 212.12(a), Florida Statutes, and 9.9 percent for satellite
 467 services described in s. 212.12(1)(b), Florida Statutes, are
 468 applicable.

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469 Section 13. Paragraph (e) is added to subsection (1) of
 470 section 206.9825, Florida Statutes, to read:

471 206.9825 Aviation fuel tax.—

472 (1)

473 (e)1. Sales of aviation fuel to, and exclusively used for
 474 flight training through a school of aeronautics or college of
 475 aviation, a college based in this state that is a tax exempt
 476 organization under s. 501(c) (3) of the Internal Revenue Code, or
 477 any university based in this state are exempt from the tax
 478 imposed by this part if the college or university:

479 a. Is accredited by or has applied for accreditation by
 480 the Aviation Accreditation Board International; and

481 b. Offers a graduate program in aeronautical or aerospace
 482 engineering or offers flight training through a school of
 483 aeronautics or college of aviation.

484 2. A licensed wholesaler or terminal supplier that sells
 485 aviation fuel to a college or university qualified under this
 486 paragraph and that does not collect the aviation fuel tax from
 487 the college or university on such sale may receive an ultimate
 488 vendor credit for the 6.9-cent excise tax previously paid on the
 489 aviation fuel delivered to such college or university.

490 3. A college or university qualified under this paragraph
 491 that purchases fuel from a retail supplier, including a fixed-
 492 base operator, and pays the 6.9-cent excise tax on the purchase
 493 may apply for and receive a refund of the aviation fuel tax
 494 paid.

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495 Section 14. Effective December 1, 2015, paragraph (d) of
 496 subsection (6) of section 212.20, Florida Statutes, is amended
 497 to read:

498 212.20 Funds collected, disposition; additional powers of
 499 department; operational expense; refund of taxes adjudicated
 500 unconstitutionally collected.—

501 (6) Distribution of all proceeds under this chapter and
 502 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

503 (d) The proceeds of all other taxes and fees imposed
 504 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 505 and (2)(b) shall be distributed as follows:

506 1. In any fiscal year, the greater of \$500 million, minus
 507 an amount equal to 4.6 percent of the proceeds of the taxes
 508 collected pursuant to chapter 201, or 5.2 percent of all other
 509 taxes and fees imposed pursuant to this chapter or remitted
 510 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
 511 monthly installments into the General Revenue Fund.

512 2. After the distribution under subparagraph 1., the
 513 following transfers shall be made into the Local Government
 514 Half-cent Sales Tax Clearing Trust Fund. For the period
 515 beginning December 1, 2015, and ending November 30, 2016, 8.9315
 516 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
 517 located within a participating county pursuant to s. 218.61
 518 ~~shall be transferred into the Local Government Half-cent Sales~~
 519 ~~Tax Clearing Trust Fund. For the period beginning December 1,~~
 520 2016, and ending November 30, 2017, 8.9745 percent of the amount

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521 remitted by a sales tax dealer located within a participating
 522 county pursuant to s. 218.61. For the period beginning December
 523 1, 2017, and for every distribution thereafter, 8.9274 percent
 524 of the amount remitted by a sales tax dealer located within a
 525 participating county pursuant to s. 218.61. Beginning July 1,
 526 2003, the amount to be transferred shall be reduced by 0.1
 527 percent, and the department shall distribute this amount to the
 528 Public Employees Relations Commission Trust Fund less \$5,000
 529 each month, which shall be added to the amount calculated in
 530 subparagraph 3. and distributed accordingly.

531 3. After the distribution under subparagraphs 1. and 2.,
 532 the following transfer shall be made ~~0.0956 percent shall be~~
 533 ~~transferred~~ to the Local Government Half-cent Sales Tax Clearing
 534 Trust Fund and distributed pursuant to s. 218.65. Beginning
 535 December 1, 2015, and ending November 30, 2016, 0.0961 percent.
 536 Beginning December 1, 2016, and ending November 30, 2017, 0.0965
 537 percent. Beginning December 1, 2017, and continuing for every
 538 distribution thereafter, 0.0961 percent.

539 4. After the distributions under subparagraphs 1., 2., and
 540 3., the following transfer ~~2.0603 percent~~ of the available
 541 proceeds shall be made ~~transferred~~ monthly to the Revenue
 542 Sharing Trust Fund for Counties pursuant to s. 218.215.
 543 Beginning December 1, 2015, and ending November 30, 2016, 2.0710
 544 percent of the available proceeds. Beginning December 1, 2016,
 545 and ending November 30, 2017, 2.0810 percent of the available
 546 proceeds. Beginning December 1, 2017, and continuing for every

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547 | distribution thereafter, 2.0701 percent of the available
 548 | proceeds.
 549 | 5. After the distributions under subparagraphs 1., 2., and
 550 | 3., the following transfer 1.3517 percent of the available
 551 | proceeds shall be transferred monthly to the Revenue Sharing
 552 | Trust Fund for Municipalities pursuant to s. 218.215. Beginning
 553 | December 1, 2015, and ending November 30, 2016, 1.3587 percent
 554 | of the available proceeds. Beginning December 1, 2016, and
 555 | ending November 30, 2017, 1.3653 percent of the available
 556 | proceeds. Beginning December 1, 2017, and continuing for every
 557 | distribution thereafter, 1.3581 percent of the available
 558 | proceeds. If the total revenue to be distributed pursuant to
 559 | this subparagraph is at least as great as the amount due from
 560 | the Revenue Sharing Trust Fund for Municipalities and the former
 561 | Municipal Financial Assistance Trust Fund in state fiscal year
 562 | 1999-2000, no municipality shall receive less than the amount
 563 | due from the Revenue Sharing Trust Fund for Municipalities and
 564 | the former Municipal Financial Assistance Trust Fund in state
 565 | fiscal year 1999-2000. If the total proceeds to be distributed
 566 | are less than the amount received in combination from the
 567 | Revenue Sharing Trust Fund for Municipalities and the former
 568 | Municipal Financial Assistance Trust Fund in state fiscal year
 569 | 1999-2000, each municipality shall receive an amount
 570 | proportionate to the amount it was due in state fiscal year
 571 | 1999-2000.
 572 | 6. Of the remaining proceeds:

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573 a. In each fiscal year, the sum of \$29,915,500 shall be
 574 divided into as many equal parts as there are counties in the
 575 state, and one part shall be distributed to each county. The
 576 distribution among the several counties must begin each fiscal
 577 year on or before January 5th and continue monthly for a total
 578 of 4 months. If a local or special law required that any moneys
 579 accruing to a county in fiscal year 1999-2000 under the then-
 580 existing provisions of s. 550.135 be paid directly to the
 581 district school board, special district, or a municipal
 582 government, such payment must continue until the local or
 583 special law is amended or repealed. The state covenants with
 584 holders of bonds or other instruments of indebtedness issued by
 585 local governments, special districts, or district school boards
 586 before July 1, 2000, that it is not the intent of this
 587 subparagraph to adversely affect the rights of those holders or
 588 relieve local governments, special districts, or district school
 589 boards of the duty to meet their obligations as a result of
 590 previous pledges or assignments or trusts entered into which
 591 obligated funds received from the distribution to county
 592 governments under then-existing s. 550.135. This distribution
 593 specifically is in lieu of funds distributed under s. 550.135
 594 before July 1, 2000.

595 b. The department shall distribute \$166,667 monthly to
 596 each applicant certified as a facility for a new or retained
 597 professional sports franchise pursuant to s. 288.1162. Up to
 598 \$41,667 shall be distributed monthly by the department to each

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599 certified applicant as defined in s. 288.11621 for a facility
 600 for a spring training franchise. However, not more than \$416,670
 601 may be distributed monthly in the aggregate to all certified
 602 applicants for facilities for spring training franchises.
 603 Distributions begin 60 days after such certification and
 604 continue for not more than 30 years, except as otherwise
 605 provided in s. 288.11621. A certified applicant identified in
 606 this sub-subparagraph may not receive more in distributions than
 607 expended by the applicant for the public purposes provided in s.
 608 288.1162(5) or s. 288.11621(3).

609 c. Beginning 30 days after notice by the Department of
 610 Economic Opportunity to the Department of Revenue that an
 611 applicant has been certified as the professional golf hall of
 612 fame pursuant to s. 288.1168 and is open to the public, \$166,667
 613 shall be distributed monthly, for up to 300 months, to the
 614 applicant.

615 d. Beginning 30 days after notice by the Department of
 616 Economic Opportunity to the Department of Revenue that the
 617 applicant has been certified as the International Game Fish
 618 Association World Center facility pursuant to s. 288.1169, and
 619 the facility is open to the public, \$83,333 shall be distributed
 620 monthly, for up to 168 months, to the applicant. This
 621 distribution is subject to reduction pursuant to s. 288.1169. A
 622 lump sum payment of \$999,996 shall be made after certification
 623 and before July 1, 2000.

624 e. The department shall distribute up to \$83,333 monthly

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625 to each certified applicant as defined in s. 288.11631 for a
 626 facility used by a single spring training franchise, or up to
 627 \$166,667 monthly to each certified applicant as defined in s.
 628 288.11631 for a facility used by more than one spring training
 629 franchise. Monthly distributions begin 60 days after such
 630 certification or July 1, 2016, whichever is later, and continue
 631 for not more than 20 years to each certified applicant as
 632 defined in s. 288.11631 for a facility used by a single spring
 633 training franchise or not more than 25 years to each certified
 634 applicant as defined in s. 288.11631 for a facility used by more
 635 than one spring training franchise. A certified applicant
 636 identified in this sub-subparagraph may not receive more in
 637 distributions than expended by the applicant for the public
 638 purposes provided in s. 288.11631(3).

639 f. Beginning 45 days after notice by the Department of
 640 Economic Opportunity to the Department of Revenue that an
 641 applicant has been approved by the Legislature and certified by
 642 the Department of Economic Opportunity under s. 288.11625 or
 643 upon a date specified by the Department of Economic Opportunity
 644 as provided under s. 288.11625(6)(d), the department shall
 645 distribute each month an amount equal to one-twelfth of the
 646 annual distribution amount certified by the Department of
 647 Economic Opportunity for the applicant. The department may not
 648 distribute more than \$7 million in the 2014-2015 fiscal year or
 649 more than \$13 million annually thereafter under this sub-
 650 subparagraph.

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651 7. All other proceeds must remain in the General Revenue
652 Fund.

653 g. Beginning December 1, 2015, and ending June 30, 2016,
654 the department shall distribute \$26,286 monthly to the State
655 Transportation Trust Fund. Beginning July 1, 2016, the
656 department shall distribute \$15,333 monthly to the State
657 Transportation Trust Fund.

658 Section 15. Subsections (29) and (32) of section 212.02,
659 Florida Statutes, are amended to read:

660 212.02 Definitions.—The following terms and phrases when
661 used in this chapter have the meanings ascribed to them in this
662 section, except where the context clearly indicates a different
663 meaning:

664 (29) "Livestock" includes all animals of the equine,
665 bovine, or swine class, including goats, sheep, mules, horses,
666 hogs, cattle, ostriches, and other grazing animals raised for
667 commercial purposes. The term "~~livestock~~" shall also includes
668 all aquaculture products, as defined in s. 597.0015 and
669 identified by the Department of Agriculture and Consumer
670 Services pursuant to s. 597.003, ~~include fish~~ raised for
671 commercial purposes.

672 (32) "Agricultural production" means the production of
673 plants and animals useful to humans, including the preparation,
674 planting, cultivating, or harvesting of these products or any
675 other practices necessary to accomplish production through the
676 harvest phase, including storage of raw products on a farm. The

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677 term ~~and~~ includes aquaculture, horticulture, floriculture,
 678 viticulture, forestry, dairy, livestock, poultry, bees, and any
 679 and all forms of farm products and farm production.

680 Section 16. Subsection (3), paragraphs (a) and (p) of
 681 subsection (5), and paragraphs (r), (ll), and (kkk) of
 682 subsection (7) of section 212.08, Florida Statutes, are amended,
 683 and paragraphs (nnn) is added to subsection (7) of that section,
 684 to read:

685 212.08 Sales, rental, use, consumption, distribution, and
 686 storage tax; specified exemptions.—The sale at retail, the
 687 rental, the use, the consumption, the distribution, and the
 688 storage to be used or consumed in this state of the following
 689 are hereby specifically exempt from the tax imposed by this
 690 chapter.

691 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

692 (a) The ~~There shall be no tax~~ may not be imposed on the
 693 sale, rental, lease, use, consumption, repair, or storage for
 694 use in this state of power farm equipment or irrigation
 695 equipment, including replacement parts and accessories for power
 696 farm equipment or irrigation equipment, that are used
 697 exclusively on a farm or in a forest in the agricultural
 698 production of crops or products ~~as~~ produced by those
 699 agricultural industries included in s. 570.02(1), or for fire
 700 prevention and suppression work with respect to such crops or
 701 products. Harvesting may not be construed to include processing
 702 activities. This exemption is not forfeited by moving farm

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703 equipment between farms or forests.

704 (b) The tax may not be imposed on that portion of the
 705 sales price below \$20,000 for a trailer weighing 12,000 pounds
 706 or less and purchased by a farmer for exclusive use in
 707 agricultural production or to transport farm products from his
 708 or her farm to the place where the farmer transfers ownership of
 709 the farm products to another. This exemption is not forfeited by
 710 using a trailer to transport the farmer's farm equipment. The
 711 exemption provided under this paragraph does not apply to the
 712 lease or rental of a trailer.

713 (c) The exemptions provided in paragraphs (a) and (b) are
 714 ~~However, this exemption shall not be allowed unless the~~
 715 purchaser, renter, or lessee signs a certificate stating that
 716 the farm equipment is to be used exclusively ~~on a farm or in a~~
 717 ~~forest for agricultural production or for fire prevention and~~
 718 ~~suppression,~~ as required under by this subsection. Possession by
 719 a seller, lessor, or other dealer of a written certification by
 720 the purchaser, renter, or lessee certifying the purchaser's,
 721 renter's, or lessee's entitlement to an exemption permitted by
 722 this subsection relieves the seller from the responsibility of
 723 collecting the tax on the nontaxable amounts, and the department
 724 shall look solely to the purchaser for recovery of such tax if
 725 it determines that the purchaser was not entitled to the
 726 exemption.

727 (5) EXEMPTIONS; ACCOUNT OF USE.—

728 (a) Items in agricultural use and certain nets.—There are

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729 exempt from the tax imposed by this chapter nets designed and
 730 used exclusively by commercial fisheries; disinfectants,
 731 fertilizers, insecticides, pesticides, herbicides, fungicides,
 732 and weed killers used for application on crops or groves,
 733 including commercial nurseries and home vegetable gardens, used
 734 in dairy barns or on poultry farms for the purpose of protecting
 735 poultry or livestock, or used directly on poultry or livestock;
 736 portable containers or movable receptacles in which portable
 737 containers are placed, used for processing farm products; field
 738 and garden seeds, including flower seeds; nursery stock,
 739 seedlings, cuttings, or other propagative material purchased for
 740 growing stock; seeds, seedlings, cuttings, and plants used to
 741 produce food for human consumption; cloth, plastic, and other
 742 similar materials used for shade, mulch, or protection from
 743 frost or insects on a farm; stakes used by a farmer to support
 744 plants during agricultural production; generators used on
 745 poultry farms; and liquefied petroleum gas or other fuel used to
 746 heat a structure in which started pullets or broilers are
 747 raised; however, such exemption is ~~shall~~ not be allowed unless
 748 the purchaser or lessee signs a certificate stating that the
 749 item to be exempted is for the exclusive use designated herein.
 750 Also exempt are cellophane wrappers, glue for tin and glass
 751 (apiarists), mailing cases for honey, shipping cases, window
 752 cartons, and baling wire and twine used for baling hay, when
 753 used by a farmer to contain, produce, or process an agricultural
 754 commodity.

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755 (p) Community contribution tax credit for donations.—
 756 1. Authorization.—Persons who are registered with the
 757 department under s. 212.18 to collect or remit sales or use tax
 758 and who make donations to eligible sponsors are eligible for tax
 759 credits against their state sales and use tax liabilities as
 760 provided in this paragraph:
 761 a. The credit shall be computed as 50 percent of the
 762 person's approved annual community contribution.
 763 b. The credit shall be granted as a refund against state
 764 sales and use taxes reported on returns and remitted in the 12
 765 months preceding the date of application to the department for
 766 the credit as required in sub-subparagraph 3.c. If the annual
 767 credit is not fully used through such refund because of
 768 insufficient tax payments during the applicable 12-month period,
 769 the unused amount may be included in an application for a refund
 770 made pursuant to sub-subparagraph 3.c. in subsequent years
 771 against the total tax payments made for such year. Carryover
 772 credits may be applied for a 3-year period without regard to any
 773 time limitation that would otherwise apply under s. 215.26.
 774 c. A person may not receive more than \$200,000 in annual
 775 tax credits for all approved community contributions made in any
 776 one year.
 777 d. All proposals for the granting of the tax credit
 778 require the prior approval of the Department of Economic
 779 Opportunity.
 780 e. The total amount of tax credits which may be granted

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781 for all programs approved under this paragraph, s. 220.183, and
 782 s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and \$11.2
 783 million in fiscal year 2016-2017 ~~annually~~ for projects that
 784 provide homeownership opportunities for low-income households or
 785 very-low-income households as those terms are defined in s.
 786 420.9071 and \$3.5 million annually for all other projects.

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

790 2. Eligibility requirements.—

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

793 (I) Cash or other liquid assets;

794 (II) Real property;

795 (III) Goods or inventory; or

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

798 b. All community contributions must be reserved
 799 exclusively for use in a project. As used in this sub-
 800 subparagraph, the term "project" means activity undertaken by an
 801 eligible sponsor which is designed to construct, improve, or
 802 substantially rehabilitate housing that is affordable to low-
 803 income households or very-low-income households as those terms
 804 are defined in s. 420.9071; designed to provide commercial,
 805 industrial, or public resources and facilities; or designed to
 806 improve entrepreneurial and job-development opportunities for

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807 low-income persons. A project may be the investment necessary to
 808 increase access to high-speed broadband capability in a rural
 809 community which had an enterprise zone designated pursuant to
 810 chapter 290 as of May 1, 2015 ~~rural communities with enterprise~~
 811 ~~zones~~, including projects that result in improvements to
 812 communications assets that are owned by a business. A project
 813 may include the provision of museum educational programs and
 814 materials that are directly related to a project approved
 815 between January 1, 1996, and December 31, 1999, and located in
 816 an area which was in an enterprise zone designated pursuant to
 817 s. 290.0065 as of May 1, 2015. This paragraph does not preclude
 818 projects that propose to construct or rehabilitate housing for
 819 low-income households or very-low-income households on scattered
 820 sites. With respect to housing, contributions may be used to pay
 821 the following eligible low-income and very-low-income housing-
 822 related activities:

- 823 (I) Project development impact and management fees for
- 824 low-income or very-low-income housing projects;
- 825 (II) Down payment and closing costs for low-income persons
- 826 and very-low-income persons, as those terms are defined in s.
- 827 420.9071;
- 828 (III) Administrative costs, including housing counseling
- 829 and marketing fees, not to exceed 10 percent of the community
- 830 contribution, directly related to low-income or very-low-income
- 831 projects; and
- 832 (IV) Removal of liens recorded against residential

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833 property by municipal, county, or special district local
 834 governments if satisfaction of the lien is a necessary precedent
 835 to the transfer of the property to a low-income person or very-
 836 low-income person, as those terms are defined in s. 420.9071,
 837 for the purpose of promoting home ownership. Contributions for
 838 lien removal must be received from a nonrelated third party.

839 c. The project must be undertaken by an "eligible
 840 sponsor," which includes:

841 (I) A community action program;

842 (II) A nonprofit community-based development organization
 843 whose mission is the provision of housing for low-income
 844 households or very-low-income households or increasing
 845 entrepreneurial and job-development opportunities for low-income
 846 persons;

847 (III) A neighborhood housing services corporation;

848 (IV) A local housing authority created under chapter 421;

849 (V) A community redevelopment agency created under s.
 850 163.356;

851 (VI) A historic preservation district agency or
 852 organization;

853 (VII) A regional workforce board;

854 (VIII) A direct-support organization as provided in s.
 855 1009.983;

856 (IX) An enterprise zone development agency created under
 857 s. 290.0056;

858 (X) A community-based organization incorporated under

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859 chapter 617 which is recognized as educational, charitable, or
 860 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 861 and whose bylaws and articles of incorporation include
 862 affordable housing, economic development, or community
 863 development as the primary mission of the corporation;

864 (XI) Units of local government;

865 (XII) Units of state government; or

866 (XIII) Any other agency that the Department of Economic
 867 Opportunity designates by rule.

868

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

871 d. The project must be located in an area which was in an
 872 ~~designated an~~ enterprise zone designated pursuant to chapter 290
 873 as of May 1, 2015, or a Front Porch Florida Community, unless
 874 the project increases access to high-speed broadband capability
 875 in a rural community which had an enterprise zone designated
 876 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
 877 ~~that have enterprise zones~~ but is physically located outside the
 878 designated rural zone boundaries. Any project designed to
 879 construct or rehabilitate housing for low-income households or
 880 very-low-income households as those terms are defined in s.
 881 420.9071 is exempt from the area requirement of this sub-
 882 subparagraph.

883 e.(I) If, during the first 10 business days of the state
 884 fiscal year, eligible tax credit applications for projects that

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885 provide homeownership opportunities for low-income households or
 886 very-low-income households as those terms are defined in s.
 887 420.9071 are received for less than the annual tax credits
 888 available for those projects, the Department of Economic
 889 Opportunity shall grant tax credits for those applications and
 890 grant remaining tax credits on a first-come, first-served basis
 891 for subsequent eligible applications received before the end of
 892 the state fiscal year. If, during the first 10 business days of
 893 the state fiscal year, eligible tax credit applications for
 894 projects that provide homeownership opportunities for low-income
 895 households or very-low-income households as those terms are
 896 defined in s. 420.9071 are received for more than the annual tax
 897 credits available for those projects, the Department of Economic
 898 Opportunity shall grant the tax credits for those applications
 899 as follows:

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

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

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911 (II) If, during the first 10 business days of the state
 912 fiscal year, eligible tax credit applications for projects other
 913 than those that provide homeownership opportunities for low-
 914 income households or very-low-income households as those terms
 915 are defined in s. 420.9071 are received for less than the annual
 916 tax credits available for those projects, the Department of
 917 Economic Opportunity shall grant tax credits for those
 918 applications and shall grant remaining tax credits on a first-
 919 come, first-served basis for subsequent eligible applications
 920 received before the end of the state fiscal year. If, during the
 921 first 10 business days of the state fiscal year, eligible tax
 922 credit applications for projects other than those that provide
 923 homeownership opportunities for low-income households or very-
 924 low-income households as those terms are defined in s. 420.9071
 925 are received for more than the annual tax credits available for
 926 those projects, the Department of Economic Opportunity shall
 927 grant the tax credits for those applications on a pro rata
 928 basis.

929 3. Application requirements.—

930 a. Any eligible sponsor seeking to participate in this
 931 program must submit a proposal to the Department of Economic
 932 Opportunity which sets forth the name of the sponsor, a
 933 description of the project, and the area in which the project is
 934 located, together with such supporting information as is
 935 prescribed by rule. The proposal must also contain a resolution
 936 from the local governmental unit in which the project is located

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937 certifying that the project is consistent with local plans and
 938 regulations.

939 b. Any person seeking to participate in this program must
 940 submit an application for tax credit to the Department of
 941 Economic Opportunity which sets forth the name of the sponsor, a
 942 description of the project, and the type, value, and purpose of
 943 the contribution. The sponsor shall verify, in writing, the
 944 terms of the application and indicate its receipt of the
 945 contribution, and such verification must accompany the
 946 application for tax credit. The person must submit a separate
 947 tax credit application to the Department of Economic Opportunity
 948 for each individual contribution that it makes to each
 949 individual project.

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

957 4. Administration.—

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

961 b. The decision of the Department of Economic Opportunity
 962 must be in writing, and, if approved, the notification shall

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963 state the maximum credit allowable to the person. Upon approval,
 964 the Department of Economic Opportunity shall transmit a copy of
 965 the decision to the department.

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

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

976 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;
 977 however, any accrued credit carryover that is unused on that
 978 date may be used until the expiration of the 3-year carryover
 979 period for such credit.

980 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 981 entity by this chapter do not inure to any transaction that is
 982 otherwise taxable under this chapter when payment is made by a
 983 representative or employee of the entity by any means,
 984 including, but not limited to, cash, check, or credit card, even
 985 when that representative or employee is subsequently reimbursed
 986 by the entity. In addition, exemptions provided to any entity by
 987 this subsection do not inure to any transaction that is
 988 otherwise taxable under this chapter unless the entity has

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989 obtained a sales tax exemption certificate from the department
 990 or the entity obtains or provides other documentation as
 991 required by the department. Eligible purchases or leases made
 992 with such a certificate must be in strict compliance with this
 993 subsection and departmental rules, and any person who makes an
 994 exempt purchase with a certificate that is not in strict
 995 compliance with this subsection and the rules is liable for and
 996 shall pay the tax. The department may adopt rules to administer
 997 this subsection.

998 (r) School books and school lunches; institution of higher
 999 learning prepaid meal plans.—This exemption applies to school
 1000 books used in regularly prescribed courses of study, and to
 1001 school lunches served in public, parochial, or nonprofit schools
 1002 operated for and attended by pupils of grades K through 12.
 1003 Yearbooks, magazines, newspapers, directories, bulletins, and
 1004 similar publications distributed by such educational
 1005 institutions to their students are also exempt. School books and
 1006 food sold or served at a college or institution ~~community~~
 1007 ~~colleges and other institutions~~ of higher learning are taxable,
 1008 except that prepaid meal plans purchased for use ~~from a college~~
 1009 ~~or other institution of higher learning~~ by students currently
 1010 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
 1011 institution of higher learning are exempt. As used in this
 1012 paragraph, the term "prepaid meal plans" means payment in
 1013 advance, or payment using financial aid, once disbursed, to a
 1014 college or institution of higher learning, or to a management

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1015 entity under contract to provide prepaid meal plans on behalf of
 1016 a college or institution of higher learning, for the provision
 1017 of ~~a~~ defined quantities of dollar equivalencies or meal plans
 1018 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
 1019 term ~~and,~~ cannot be refunded to the student upon expiration, ~~and~~
 1020 ~~which may only be exchanged for food.~~ Prepaid meal plans that
 1021 contain a defined number of meals or a defined number of dollar
 1022 equivalencies qualify for this exemption. However, the
 1023 taxability of the dollar equivalencies of the prepaid meal plans
 1024 shall be determined upon the plan's use, and tax shall be due
 1025 when the dollar equivalencies are used to make a purchase if
 1026 that purchase is otherwise subject to sales tax pursuant to this
 1027 chapter. As used in this paragraph, the term "dollar
 1028 equivalencies" includes university-specific dollars on a
 1029 declining balance, such as flex bucks or dining bucks.

1030 (11) Parent-teacher organizations, parent-teacher
 1031 associations, and schools having grades K through 12.—

1032 1. Sales or leases to parent-teacher organizations and
 1033 associations the purpose of which is to raise funds for schools
 1034 that teach grades K through 12 and that are associated with
 1035 schools having grades K through 12 are exempt from the tax
 1036 imposed by this chapter.

1037 2. Parent-teacher organizations and associations described
 1038 in subparagraph 1., and schools having grades K through 12, may
 1039 pay tax to their suppliers on the cost price of school materials
 1040 and supplies purchased, rented, or leased for resale or rental

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1041 to students in grades K through 12, of items sold for
 1042 fundraising purposes, and of items sold through vending machines
 1043 located on the school premises, in lieu of collecting the tax
 1044 imposed by this chapter from the purchaser. This subparagraph
 1045 ~~paragraph~~ also applies to food or beverages sold through vending
 1046 machines located in the student lunchroom or dining room of a
 1047 school having kindergarten through grade 12.

1048 3. In lieu of collecting the tax imposed by this chapter
 1049 from the purchaser, school support organizations may pay tax to
 1050 their suppliers on the cost price of food, drink, and supplies
 1051 necessary to serve such food and drink when the food, drink, and
 1052 supplies are purchased for resale. For purposes of this
 1053 subparagraph, the term "school support organization" means an
 1054 organization the sole purpose of which is to raise funds to
 1055 support extracurricular activities at public, parochial, or
 1056 nonprofit schools that teach students in grades K through 12.

1057 (kkk) Certain machinery and equipment.—

1058 1. Industrial machinery and equipment purchased by
 1059 eligible manufacturing businesses which is used at a fixed
 1060 location within this state, or a mixer drum affixed to a mixer
 1061 truck which is used at any location within this state to mix,
 1062 agitate, and transport freshly mixed concrete in a plastic
 1063 state, for the manufacture, processing, compounding, or
 1064 production of items of tangible personal property for sale shall
 1065 be exempt from the tax imposed by this chapter. Parts and labor
 1066 required to affix a mixer drum exempt under this paragraph to a

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1067 mixer truck are also exempt. If at the time of purchase the
 1068 purchaser furnishes the seller with a signed certificate
 1069 certifying the purchaser's entitlement to exemption pursuant to
 1070 this paragraph, the seller is relieved of the responsibility for
 1071 collecting the tax on the sale of such items, and the department
 1072 shall look solely to the purchaser for recovery of the tax if it
 1073 determines that the purchaser was not entitled to the exemption.

1074 2. For purposes of this paragraph, the term:

1075 a. "Eligible manufacturing business" means any business
 1076 whose primary business activity at the location where the
 1077 industrial machinery and equipment is located is within the
 1078 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
 1079 423930. As used in this subparagraph, "NAICS" means those
 1080 classifications contained in the North American Industry
 1081 Classification System, as published in 2007 by the Office of
 1082 Management and Budget, Executive Office of the President.

1083 b. "Primary business activity" means an activity
 1084 representing more than fifty percent of the activities conducted
 1085 at the location where the industrial machinery and equipment is
 1086 located.

1087 c. "Industrial machinery and equipment" means tangible
 1088 personal property or other property that has a depreciable life
 1089 of 3 years or more ~~and~~ that is used as an integral part in the
 1090 manufacturing, processing, compounding, or production of
 1091 tangible personal property for sale. The term also includes
 1092 tangible personal property or other property that has a

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1093 depreciable life of 3 years or more that is used as an integral
 1094 part in the recycling of metals for sale. A building and its
 1095 structural components are not industrial machinery and equipment
 1096 unless the building or structural component is so closely
 1097 related to the industrial machinery and equipment that it houses
 1098 or supports that the building or structural component can be
 1099 expected to be replaced when the machinery and equipment are
 1100 replaced. Heating and air conditioning systems are not
 1101 industrial machinery and equipment unless the sole justification
 1102 for their installation is to meet the requirements of the
 1103 production process, even though the system may provide
 1104 incidental comfort to employees or serve, to an insubstantial
 1105 degree, nonproduction activities. The term includes parts and
 1106 accessories for industrial machinery and equipment only to the
 1107 extent that the parts and accessories are purchased prior to the
 1108 date the machinery and equipment are placed in service.

1109 3. This paragraph is repealed April 30, 2017.

1110 (nnn) Importation of motor vehicles; active United States
 1111 Armed Forces members.-The importation of a motor vehicle
 1112 purchased and used for 6 months or more in a foreign country by
 1113 an active member of the United States Armed Forces or his or her
 1114 spouse is also exempt from the tax imposed by this chapter when
 1115 the vehicle is imported, registered, or titled in this state for
 1116 personal use by the member or his or her spouse. Proof of the
 1117 active status of the member, and, when applicable, proof of the
 1118 spouse's relationship to the member, must be provided when the

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1119 vehicle is titled and registered in this state.

1120 Section 17. (1) The executive director of the Department
 1121 of Revenue is authorized, and all conditions are deemed to be
 1122 met, to adopt emergency rules pursuant to s. 120.54(4), Florida
 1123 Statutes, for the purpose of implementing the amendments made by
 1124 this act to s. 212.08(7), Florida Statutes.

1125 (2) Notwithstanding any other provision of law, emergency
 1126 rules adopted pursuant to subsection (1) are effective for 6
 1127 months after adoption and may be renewed during the pendency of
 1128 procedures to adopt permanent rules addressing the subject of
 1129 the emergency rules.

1130 (3) This section expires July 1, 2018.

1131 Section 18. Effective January 1, 2016, paragraphs (c) and
 1132 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1133 amended to read:

1134 212.031 Tax on rental or license fee for use of real
 1135 property.—

1136 (1)

1137 (c) For the exercise of such privilege, a tax is levied in
 1138 an amount equal to 5.6 ~~6~~ percent, except for the period
 1139 beginning January 1, 2017, and ending December 31, 2017, during
 1140 which the tax shall be levied in an amount equal to 5.5 percent,
 1141 of and on the total rent or license fee charged for such real
 1142 property by the person charging or collecting the rental or
 1143 license fee. The total rent or license fee charged for such real
 1144 property must ~~shall~~ include payments for the granting of a

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1145 | privilege to use or occupy real property for any purpose and
 1146 | must ~~shall~~ include base rent, percentage rents, or similar
 1147 | charges. Such charges must ~~shall~~ be included in the total rent
 1148 | or license fee subject to tax under this section whether or not
 1149 | they can be attributed to the ability of the lessor's or
 1150 | licensor's property as used or operated to attract customers.
 1151 | Payments for intrinsically valuable personal property such as
 1152 | franchises, trademarks, service marks, logos, or patents are not
 1153 | subject to tax under this section. If ~~In the case of~~ a
 1154 | contractual arrangement ~~that~~ provides for ~~both~~ payments that are
 1155 | taxable as total rent or license fee and payments that are not
 1156 | taxable ~~subject to tax~~, the tax shall be based on a reasonable
 1157 | allocation of such payments and does ~~shall~~ not apply to the ~~that~~
 1158 | portion ~~which is~~ for the nontaxable payments.

1159 | (d) If ~~When~~ the rental or license fee of any such real
 1160 | property is paid by way of property, goods, wares, merchandise,
 1161 | services, or other thing of value, the tax shall be at the rate
 1162 | of 5.6 percent, except for the period beginning January 1, 2017,
 1163 | and ending December 31, 2017, during which the tax shall be at
 1164 | the rate of 5.5 percent, of the value of the property, goods,
 1165 | wares, merchandise, services, or other thing of value.

1166 | Section 19. Paragraph (a) of subsection (2) of section
 1167 | 212.04, Florida Statutes, is amended to read:

1168 | 212.04 Admissions tax; rate, procedure, enforcement.—

1169 | (2) (a) A tax may not be levied on:

1170 | 1. Admissions to athletic or other events sponsored by

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1171 elementary schools, junior high schools, middle schools, high
 1172 schools, community colleges, public or private colleges and
 1173 universities, deaf and blind schools, facilities of the youth
 1174 services programs of the Department of Children and Families,
 1175 and state correctional institutions if only student, faculty, or
 1176 inmate talent is used. However, this exemption does not apply to
 1177 admission to athletic events sponsored by a state university,
 1178 and the proceeds of the tax collected on such admissions shall
 1179 be retained and used by each institution to support women's
 1180 athletics as provided in s. 1006.71(2)(c).

1181 2. Dues, membership fees, and admission charges imposed by
 1182 not-for-profit sponsoring organizations. To receive this
 1183 exemption, the sponsoring organization must qualify as a not-
 1184 for-profit entity under s. 501(c)(3) of the Internal Revenue
 1185 Code of 1954, as amended.

1186 3. Admission charges to an event sponsored by a
 1187 governmental entity, sports authority, or sports commission if
 1188 held in a convention hall, exhibition hall, auditorium, stadium,
 1189 theater, arena, civic center, performing arts center, or
 1190 publicly owned recreational facility and if 100 percent of the
 1191 risk of success or failure lies with the sponsor of the event
 1192 and 100 percent of the funds at risk for the event belong to the
 1193 sponsor, and student or faculty talent is not exclusively used.
 1194 As used in this subparagraph, the terms "sports authority" and
 1195 "sports commission" mean a nonprofit organization that is exempt
 1196 from federal income tax under s. 501(c)(3) of the Internal

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1197 Revenue Code and that contracts with a county or municipal
 1198 government for the purpose of promoting and attracting sports-
 1199 tourism events to the community with which it contracts.

1200 4. An admission paid by a student, or on the student's
 1201 behalf, to any required place of sport or recreation if the
 1202 student's participation in the sport or recreational activity is
 1203 required as a part of a program or activity sponsored by, and
 1204 under the jurisdiction of, the student's educational institution
 1205 if his or her attendance is as a participant and not as a
 1206 spectator.

1207 5. Admissions to the National Football League championship
 1208 game or Pro Bowl; admissions to any semifinal game or
 1209 championship game of a national collegiate tournament;
 1210 admissions to a Major League Baseball, Major League Soccer,
 1211 National Basketball Association, or National Hockey League all-
 1212 star game; admissions to the Major League Baseball Home Run
 1213 Derby held before the Major League Baseball All-Star Game; or
 1214 admissions to National Basketball Association all-star events
 1215 produced by the National Basketball Association and held at a
 1216 facility such as an arena, convention center, or municipal
 1217 facility.

1218 6. A participation fee or sponsorship fee imposed by a
 1219 governmental entity as described in s. 212.08(6) for an athletic
 1220 or recreational program if the governmental entity by itself, or
 1221 in conjunction with an organization exempt under s. 501(c)(3) of
 1222 the Internal Revenue Code of 1954, as amended, sponsors,

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1223 administers, plans, supervises, directs, and controls the
 1224 athletic or recreational program.

1225 7. Admissions to live theater, live opera, or live ballet
 1226 productions in this state which are sponsored by an organization
 1227 that has received a determination from the Internal Revenue
 1228 Service that the organization is exempt from federal income tax
 1229 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
 1230 amended, if the organization actively participates in planning
 1231 and conducting the event, is responsible for the safety and
 1232 success of the event, is organized for the purpose of sponsoring
 1233 live theater, live opera, or live ballet productions in this
 1234 state, has more than 10,000 subscribing members and has among
 1235 the stated purposes in its charter the promotion of arts
 1236 education in the communities it serves, and will receive at
 1237 least 20 percent of the net profits, if any, of the events the
 1238 organization sponsors and will bear the risk of at least 20
 1239 percent of the losses, if any, from the events it sponsors if
 1240 the organization employs other persons as agents to provide
 1241 services in connection with a sponsored event. Before March 1 of
 1242 each year, such organization may apply to the department for a
 1243 certificate of exemption for admissions to such events sponsored
 1244 in this state by the organization during the immediately
 1245 following state fiscal year. The application must state the
 1246 total dollar amount of admissions receipts collected by the
 1247 organization or its agents from such events in this state
 1248 sponsored by the organization or its agents in the year

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1249 immediately preceding the year in which the organization applies
 1250 for the exemption. Such organization shall receive the exemption
 1251 only to the extent of \$1.5 million multiplied by the ratio that
 1252 such receipts bear to the total of such receipts of all
 1253 organizations applying for the exemption in such year; however,
 1254 such exemption granted to any organization may not exceed 6
 1255 percent of such admissions receipts collected by the
 1256 organization or its agents in the year immediately preceding the
 1257 year in which the organization applies for the exemption. Each
 1258 organization receiving the exemption shall report each month to
 1259 the department the total admissions receipts collected from such
 1260 events sponsored by the organization during the preceding month
 1261 and shall remit to the department an amount equal to 6 percent
 1262 of such receipts reduced by any amount remaining under the
 1263 exemption. Tickets for such events sold by such organizations
 1264 may not reflect the tax otherwise imposed under this section.

1265 8. Entry fees for participation in freshwater fishing
 1266 tournaments.

1267 9. Participation or entry fees charged to participants in
 1268 a game, race, or other sport or recreational event if spectators
 1269 are charged a taxable admission to such event.

1270 10. Admissions to any postseason collegiate football game
 1271 sanctioned by the National Collegiate Athletic Association.

1272 11. Admissions and membership fees for gun clubs. For
 1273 purposes of this subparagraph, the term "gun club" means an
 1274 organization whose primary purpose is to offer its members

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1275 access to one or more shooting ranges for target or skeet
 1276 shooting.

1277 Section 20. Chapter 198, Florida Statutes, consisting of
 1278 sections 198.01, 198.015, 198.02, 198.021, 198.03, 198.031,
 1279 198.04, 198.05, 198.06, 198.07, 198.08, 198.11, 198.13, 198.14,
 1280 198.15, 198.155, 198.16, 198.17, 198.18, 198.19, 198.20, 198.21,
 1281 198.22, 198.23, 198.24, 198.25, 198.26, 198.28, 198.29, 198.30,
 1282 198.31, 198.32, 198.33, 198.34, 198.35, 198.36, 198.37, 198.38,
 1283 198.39, 198.40, 198.41, 198.42, and 198.44, is repealed.

1284 Section 21. Paragraph (a) of subsection (1) and paragraph
 1285 (b) of subsection (4) of section 72.011, Florida Statutes, are
 1286 amended to read:

1287 72.011 Jurisdiction of circuit courts in specific tax
 1288 matters; administrative hearings and appeals; time for
 1289 commencing action; parties; deposits.-

1290 (1) (a) A taxpayer may contest the legality of any
 1291 assessment or denial of refund of tax, fee, surcharge, permit,
 1292 interest, or penalty provided for under s. 125.0104, s.
 1293 125.0108, chapter 198, Florida Statutes 2014, chapter 199,
 1294 chapter 201, chapter 202, chapter 203, chapter 206, chapter 207,
 1295 chapter 210, chapter 211, chapter 212, chapter 213, chapter 220,
 1296 s. 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
 1297 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 1298 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 1299 681.117 by filing an action in circuit court; or, alternatively,
 1300 the taxpayer may file a petition under the applicable provisions

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1301 of chapter 120. However, once an action has been initiated under
 1302 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
 1303 120.80(14) (b), no action relating to the same subject matter may
 1304 be filed by the taxpayer in circuit court, and judicial review
 1305 shall be exclusively limited to appellate review pursuant to s.
 1306 120.68; and once an action has been initiated in circuit court,
 1307 no action may be brought under chapter 120.

1308 (4)

1309 (b) Venue in an action initiated in circuit court pursuant
 1310 to subsection (1) by a taxpayer that is not a resident of this
 1311 state or that does not maintain a commercial domicile in this
 1312 state shall be in Leon County. Venue in an action contesting the
 1313 legality of an assessment or refund denial arising under chapter
 1314 198, Florida Statutes 2014, shall be in the circuit court having
 1315 jurisdiction over the administration of the estate.

1316 Section 22. Paragraph (a) of subsection (3) of section
 1317 95.091, Florida Statutes, is amended to read:

1318 95.091 Limitation on actions to collect taxes.—

1319 (3) (a) With the exception of taxes levied under former
 1320 chapter 198 before July 1, 2015, and tax adjustments made
 1321 pursuant to ss. 220.23 and 624.50921, the Department of Revenue
 1322 may determine and assess the amount of any tax, penalty, or
 1323 interest due under any tax enumerated in s. 72.011 which it has
 1324 authority to administer and the Department of Business and
 1325 Professional Regulation may determine and assess the amount of

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1326 any tax, penalty, or interest due under any tax enumerated in s.
 1327 72.011 which it has authority to administer:

1328 1.a. For taxes due before July 1, 1999, within 5 years
 1329 after the date the tax is due, any return with respect to the
 1330 tax is due, or such return is filed, whichever occurs later; and
 1331 for taxes due on or after July 1, 1999, within 3 years after the
 1332 date the tax is due, any return with respect to the tax is due,
 1333 or such return is filed, whichever occurs later;

1334 b. Effective July 1, 2002, notwithstanding sub-
 1335 subparagraph a., within 3 years after the date the tax is due,
 1336 any return with respect to the tax is due, or such return is
 1337 filed, whichever occurs later;

1338 2. For taxes due before July 1, 1999, within 6 years after
 1339 the date the taxpayer makes a substantial underpayment of tax or
 1340 files a substantially incorrect return;

1341 3. At any time while the right to a refund or credit of
 1342 the tax is available to the taxpayer;

1343 4. For taxes due before July 1, 1999, at any time after
 1344 the taxpayer filed a grossly false return;

1345 5. At any time after the taxpayer failed to make any
 1346 required payment of the tax, failed to file a required return,
 1347 or filed a fraudulent return, except that for taxes due on or
 1348 after July 1, 1999, the limitation prescribed in subparagraph 1.
 1349 applies if the taxpayer disclosed in writing the tax liability
 1350 to the department before the department contacts the taxpayer;
 1351 or

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1352 6. In any case in which a refund of tax has erroneously
 1353 been made for any reason:
 1354 a. For refunds made before July 1, 1999, within 5 years
 1355 after making such refund; and
 1356 b. For refunds made on or after July 1, 1999, within 3
 1357 years after making such refund,
 1358
 1359 or at any time after making such refund if it appears that any
 1360 part of the refund was induced by fraud or the misrepresentation
 1361 of a material fact.
 1362 Section 23. Subsections (3), (6), and (11) of section
 1363 213.015, Florida Statutes, are amended to read:
 1364 213.015 Taxpayer rights.—There is created a Florida
 1365 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
 1366 and property of Florida taxpayers are adequately safeguarded and
 1367 protected during tax assessment, collection, and enforcement
 1368 processes administered under the revenue laws of this state. The
 1369 Taxpayer's Bill of Rights compiles, in one document, brief but
 1370 comprehensive statements which explain, in simple, nontechnical
 1371 terms, the rights and obligations of the Department of Revenue
 1372 and taxpayers. Section 192.0105 provides additional rights
 1373 afforded to payors of property taxes and assessments. The rights
 1374 afforded taxpayers to ensure that their privacy and property are
 1375 safeguarded and protected during tax assessment and collection
 1376 are available only insofar as they are implemented in other
 1377 parts of the Florida Statutes or rules of the Department of

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1378 Revenue. The rights so guaranteed Florida taxpayers in the
 1379 Florida Statutes and the departmental rules are:

1380 (3) The right to be represented or advised by counsel or
 1381 other qualified representatives at any time in administrative
 1382 interactions with the department, the right to procedural
 1383 safeguards with respect to recording of interviews during tax
 1384 determination or collection processes conducted by the
 1385 department, the right to be treated in a professional manner by
 1386 department personnel, and the right to have audits, inspections
 1387 of records, and interviews conducted at a reasonable time and
 1388 place except in criminal and internal investigations (see ss.
 1389 ~~198.06~~, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
 1390 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 1391 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

1392 (6) The right to be informed of impending collection
 1393 actions which require sale or seizure of property or freezing of
 1394 assets, except jeopardy assessments, and the right to at least
 1395 30 days' notice in which to pay the liability or seek further
 1396 review (see ss. ~~198.20~~, 199.262, 201.16, 206.075, 206.24,
 1397 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 1398 213.73(3), 213.731, and 220.739).

1399 (11) The right to procedures for requesting cancellation,
 1400 release, or modification of liens filed by the department and
 1401 for requesting that any lien which is filed in error be so noted
 1402 on the lien cancellation filed by the department, in public
 1403 notice, and in notice to any credit agency at the taxpayer's

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1404 request (see ss. ~~198.22~~, 199.262, 212.15(4), 213.733, and
 1405 220.819).

1406 Section 24. Section 213.05, Florida Statutes, is amended
 1407 to read:

1408 213.05 Department of Revenue; control and administration
 1409 of revenue laws.—The Department of Revenue shall have only those
 1410 responsibilities for ad valorem taxation specified to the
 1411 department in chapter 192, taxation, general provisions; chapter
 1412 193, assessments; chapter 194, administrative and judicial
 1413 review of property taxes; chapter 195, property assessment
 1414 administration and finance; chapter 196, exemption; chapter 197,
 1415 tax collections, sales, and liens; chapter 199, intangible
 1416 personal property taxes; and chapter 200, determination of
 1417 millage. The Department of Revenue shall have the responsibility
 1418 of regulating, controlling, and administering all revenue laws
 1419 and performing all duties as provided in s. 125.0104, the Local
 1420 Option Tourist Development Act; s. 125.0108, tourist impact tax;
 1421 former chapter 198, estate taxes for estates of decedents who
 1422 died before January 1, 2005; chapter 201, excise tax on
 1423 documents; chapter 202, communications services tax; chapter
 1424 203, gross receipts taxes; chapter 206, motor and other fuel
 1425 taxes; chapter 211, tax on production of oil and gas and
 1426 severance of solid minerals; chapter 212, tax on sales, use, and
 1427 other transactions; chapter 220, income tax code; ss. 336.021
 1428 and 336.025, taxes on motor fuel and special fuel; s. 376.11,
 1429 pollutant spill prevention and control; s. 403.718, waste tire

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1430 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
 1431 registration of secondhand dealers; s. 538.25, registration of
 1432 secondary metals recyclers; s. 624.4621, group self-insurer's
 1433 fund premium tax; s. 624.5091, retaliatory tax; s. 624.475,
 1434 commercial self-insurance fund premium tax; ss. 624.509-624.511,
 1435 insurance code: administration and general provisions; s.
 1436 624.515, State Fire Marshal regulatory assessment; s. 627.357,
 1437 medical malpractice self-insurance premium tax; s. 629.5011,
 1438 reciprocal insurers premium tax; and s. 681.117, motor vehicle
 1439 warranty enforcement.

1440 Section 25. Subsections (1) and (8) of section 213.053,
 1441 Florida Statutes, are amended to read:

1442 213.053 Confidentiality and information sharing.—

1443 (1) This section applies to:

1444 (a) Section 125.0104, county government;

1445 (b) Section 125.0108, tourist impact tax;

1446 (c) Chapter 175, municipal firefighters' pension trust
 1447 funds;

1448 (d) Chapter 185, municipal police officers' retirement
 1449 trust funds;

1450 (e) ~~Chapter 198, estate taxes;~~

1451 ~~(f) Chapter 199, intangible personal property taxes;~~

1452 (f) ~~(g)~~ Chapter 201, excise tax on documents;

1453 (g) ~~(h)~~ Chapter 202, the Communications Services Tax
 1454 Simplification Law;

1455 (h) ~~(i)~~ Chapter 203, gross receipts taxes;

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1456 (i)~~(j)~~ Chapter 211, tax on severance and production of
 1457 minerals;
 1458 (j)~~(k)~~ Chapter 212, tax on sales, use, and other
 1459 transactions;
 1460 (k)~~(l)~~ Chapter 220, income tax code;
 1461 (l)~~(m)~~ Section 252.372, emergency management,
 1462 preparedness, and assistance surcharge;
 1463 (m)~~(n)~~ Section 379.362(3), Apalachicola Bay oyster
 1464 surcharge;
 1465 (n)~~(o)~~ Chapter 376, pollutant spill prevention and
 1466 control;
 1467 (o)~~(p)~~ Section 403.718, waste tire fees;
 1468 (p)~~(q)~~ Section 403.7185, lead-acid battery fees;
 1469 (q)~~(r)~~ Section 538.09, registration of secondhand dealers;
 1470 (r)~~(s)~~ Section 538.25, registration of secondary metals
 1471 recyclers;
 1472 (s)~~(t)~~ Sections 624.501 and 624.509-624.515, insurance
 1473 code;
 1474 (t)~~(u)~~ Section 681.117, motor vehicle warranty
 1475 enforcement; and
 1476 (u)~~(v)~~ Section 896.102, reports of financial transactions
 1477 in trade or business.
 1478 (8) Notwithstanding any other provision of this section,
 1479 the department may provide:
 1480 (a) Information relative to chapter 211, chapter 376, or
 1481 chapter 377 to the proper state agency in the conduct of its

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1482 official duties.

1483 (b) Names, addresses, and dates of commencement of
 1484 business activities of corporations to the Division of
 1485 Corporations of the Department of State in the conduct of its
 1486 official duties.

1487 (c) Information relative to chapter 212 and chapters 561
 1488 through 568 to the Division of Alcoholic Beverages and Tobacco
 1489 of the Department of Business and Professional Regulation in the
 1490 conduct of its official duties.

1491 (d) Names, addresses, sales tax registration information,
 1492 and information relating to a public lodging establishment or a
 1493 public food service establishment having an outstanding tax
 1494 warrant, notice of lien, or judgment lien certificate to the
 1495 Division of Hotels and Restaurants of the Department of Business
 1496 and Professional Regulation in the conduct of its official
 1497 duties.

1498 (e) Names, addresses, taxpayer identification numbers, and
 1499 outstanding tax liabilities to the Department of the Lottery and
 1500 the Office of Financial Regulation of the Financial Services
 1501 Commission in the conduct of their official duties.

1502 (f) State tax information to the Nexus Program of the
 1503 Multistate Tax Commission pursuant to any formal agreement for
 1504 the exchange of mutual information between the department and
 1505 the commission.

1506 (g) Tax information to principals, and their designees, of
 1507 the Revenue Estimating Conference for the purpose of developing

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1508 official revenue estimates.

1509 (h) Names and addresses of persons paying taxes pursuant
 1510 to part IV of chapter 206 to the Department of Environmental
 1511 Protection in the conduct of its official duties.

1512 (i) Information relative to chapters 212 and 326 to the
 1513 Division of Florida Condominiums, Timeshares, and Mobile Homes
 1514 of the Department of Business and Professional Regulation in the
 1515 conduct of its official duties.

1516 (j) Information authorized pursuant to s. 213.0535 to
 1517 eligible participants and certified public accountants for such
 1518 participants in the Registration Information Sharing and
 1519 Exchange Program.

1520 (k) Information relative to chapter 212 and the Bill of
 1521 Lading Program to the Office of Agriculture Law Enforcement of
 1522 the Department of Agriculture and Consumer Services in the
 1523 conduct of its official duties.

1524 ~~(l) Information relative to chapter 198 to the Agency for~~
 1525 ~~Health Care Administration in the conduct of its official~~
 1526 ~~business relating to ss. 409.901-409.9101.~~

1527 (l) ~~(m)~~ Information contained in returns, reports,
 1528 accounts, or declarations to the Board of Accountancy in
 1529 connection with a disciplinary proceeding conducted pursuant to
 1530 chapter 473 when related to a certified public accountant
 1531 participating in the certified audits project, or to the court
 1532 in connection with a civil proceeding brought by the department
 1533 relating to a claim for recovery of taxes due to negligence on

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1534 the part of a certified public accountant participating in the
 1535 certified audits project. In any judicial proceeding brought by
 1536 the department, upon motion for protective order, the court
 1537 shall limit disclosure of tax information when necessary to
 1538 effectuate the purposes of this section.

1539 (m)~~(n)~~ Information relative to ss. 376.70 and 376.75 to
 1540 the Department of Environmental Protection in the conduct of its
 1541 official business and to the facility owner, facility operator,
 1542 and real property owners as defined in s. 376.301.

1543 (n)~~(o)~~ Information relative to ss. 220.1845 and 376.30781
 1544 to the Department of Environmental Protection in the conduct of
 1545 its official business.

1546 (o)~~(p)~~ Names, addresses, and sales tax registration
 1547 information to the Division of Consumer Services of the
 1548 Department of Agriculture and Consumer Services in the conduct
 1549 of its official duties.

1550 (p)~~(q)~~ Information relative to the returns required by ss.
 1551 175.111 and 185.09 to the Department of Management Services in
 1552 the conduct of its official duties. The Department of Management
 1553 Services is, in turn, authorized to disclose payment information
 1554 to a governmental agency or the agency's agent for purposes
 1555 related to budget preparation, auditing, revenue or financial
 1556 administration, or administration of chapters 175 and 185.

1557 (q)~~(r)~~ Names, addresses, and federal employer
 1558 identification numbers, or similar identifiers, to the
 1559 Department of Highway Safety and Motor Vehicles for use in the

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1560 | conduct of its official duties.

1561 | (r)~~(s)~~ Information relative to ss. 211.0251, 212.1831,

1562 | 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of

1563 | Education and the Division of Alcoholic Beverages and Tobacco in

1564 | the conduct of official business.

1565 | (s)~~(t)~~ Information relative to chapter 202 to each local

1566 | government that imposes a tax pursuant to s. 202.19 in the

1567 | conduct of its official duties as specified in chapter 202.

1568 | Information provided under this paragraph may include, but is

1569 | not limited to, any reports required pursuant to s. 202.231,

1570 | audit files, notices of intent to audit, tax returns, and other

1571 | confidential tax information in the department's possession

1572 | relating to chapter 202. A person or an entity designated by the

1573 | local government in writing to the department as requiring

1574 | access to confidential taxpayer information shall have

1575 | reasonable access to information provided pursuant to this

1576 | paragraph. Such person or entity may disclose such information

1577 | to other persons or entities with direct responsibility for

1578 | budget preparation, auditing, revenue or financial

1579 | administration, or legal counsel. Such information shall only be

1580 | used for purposes related to budget preparation, auditing, and

1581 | revenue and financial administration. Any confidential and

1582 | exempt information furnished to a local government, or to any

1583 | person or entity designated by the local government as

1584 | authorized by this paragraph may not be further disclosed by the

1585 | recipient except as provided by this paragraph.

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1586 (t)~~(u)~~ Rental car surcharge revenues authorized by s.
 1587 212.0606, reported according to the county to which the
 1588 surcharge was attributed to the Department of Transportation.

1589 (u)~~(v)~~ Information relative to ss. 212.08(7) (hhh),
 1590 220.192, and 220.193 to the Department of Agriculture and
 1591 Consumer Services for use in the conduct of its official
 1592 business.

1593 (v)~~(w)~~ Taxpayer names and identification numbers for the
 1594 purposes of information-sharing agreements with financial
 1595 institutions pursuant to s. 213.0532.

1596 (w)~~(x)~~ Information relative to chapter 212 to the
 1597 Department of Environmental Protection in the conduct of its
 1598 official duties in the administration of s. 253.03(7) (b) and
 1599 (11).

1600 (x)~~(y)~~ Information relative to ss. 253.03(8) and 253.0325
 1601 to the Department of Environmental Protection in the conduct of
 1602 its official business.

1603 (y)~~(z)~~ Information relative to s. 215.61(5) to the State
 1604 Board of Education, the Division of Bond Finance, and the Office
 1605 of Economic and Demographic Research.

1606 (z)~~(aa)~~ Information relating to tax credits taken under s.
 1607 220.194 to Space Florida.

1608 (aa)~~(bb)~~ Information to the director of the Office of
 1609 Program Policy Analysis and Government Accountability or his or
 1610 her authorized agent, and to the coordinator of the Office of
 1611 Economic and Demographic Research or his or her authorized

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1612 agent, for purposes of completing the Economic Development
 1613 Programs Evaluation. Information obtained from the department
 1614 pursuant to this paragraph may be shared by the director and the
 1615 coordinator, or the director's or coordinator's authorized
 1616 agent, for purposes of completing the Economic Development
 1617 Programs Evaluation.

1618
 1619 Disclosure of information under this subsection shall be
 1620 pursuant to a written agreement between the executive director
 1621 and the agency. Such agencies, governmental or nongovernmental,
 1622 shall be bound by the same requirements of confidentiality as
 1623 the Department of Revenue. Breach of confidentiality is a
 1624 misdemeanor of the first degree, punishable as provided by s.
 1625 775.082 or s. 775.083.

1626 Section 26. Subsection (2) of section 213.21, Florida
 1627 Statutes, is amended to read:

1628 213.21 Informal conferences; compromises.-

1629 (2) (a) The executive director of the department or his or
 1630 her designee is authorized to enter into closing agreements with
 1631 any taxpayer settling or compromising the taxpayer's liability
 1632 for any tax, interest, or penalty assessed under any of the
 1633 chapters specified in s. 72.011(1). Such agreements must be in
 1634 writing if the amount of tax, penalty, or interest compromised
 1635 exceeds \$30,000, or for lesser amounts, if the department deems
 1636 it appropriate or if requested by the taxpayer. When a written
 1637 closing agreement has been approved by the department and signed

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1638 by the executive director or his or her designee and the
 1639 taxpayer, it shall be final and conclusive; and, except upon a
 1640 showing of fraud or misrepresentation of material fact or except
 1641 as to adjustments pursuant to s. ss. 198.16 and 220.23, no
 1642 additional assessment may be made by the department against the
 1643 taxpayer for the tax, interest, or penalty specified in the
 1644 closing agreement for the time period specified in the closing
 1645 agreement, and the taxpayer is not entitled to institute any
 1646 judicial or administrative proceeding to recover any tax,
 1647 interest, or penalty paid pursuant to the closing agreement. The
 1648 department is authorized to delegate to the executive director
 1649 the authority to approve any such closing agreement resulting in
 1650 a tax reduction of \$500,000 or less.

1651 ~~(b) Notwithstanding the provisions of paragraph (a), for~~
 1652 ~~the purpose of facilitating the settlement and distribution of~~
 1653 ~~an estate held by a personal representative, the executive~~
 1654 ~~director of the department may, on behalf of the state, agree~~
 1655 ~~upon the amount of taxes at any time due or to become due from~~
 1656 ~~such personal representative under the provisions of chapter~~
 1657 ~~198; and payment in accordance with such agreement shall be full~~
 1658 ~~satisfaction of the taxes to which the agreement relates.~~

1659 (b)-(e) Notwithstanding paragraph (a), for the purpose of
 1660 compromising the liability of any taxpayer for tax or interest
 1661 on the grounds of doubt as to liability based on the taxpayer's
 1662 reasonable reliance on a written determination issued by the
 1663 department as described in paragraph (3) (b), the department may

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1664 | compromise the amount of such tax or interest liability
 1665 | resulting from such reasonable reliance.

1666 | Section 27. Subsection (6) of section 213.285, Florida
 1667 | Statutes, is amended to read:

1668 | 213.285 Certified audits.—

1669 | (6) The department shall review the report of the
 1670 | certified audit and shall accept it when it is determined to be
 1671 | complete. Once the report is accepted by the department, the
 1672 | department shall issue a notice of proposed assessment
 1673 | reflecting the determination of any additional liability
 1674 | reflected in the report and shall provide the taxpayer with all
 1675 | the normal payment, protest, and appeal rights with respect to
 1676 | the liability. In cases where the report indicates an
 1677 | overpayment has been made, the taxpayer shall submit a properly
 1678 | executed application for refund to the department. Otherwise,
 1679 | the certified audit report is a final and conclusive
 1680 | determination with respect to the tax and period covered. No
 1681 | additional assessment may be made by the department for the
 1682 | specific taxes and period referenced in the report, except upon
 1683 | a showing of fraud or misrepresentation of material facts and
 1684 | except for adjustments made under ~~s. 198.16~~ or s. 220.23. This
 1685 | determination shall not prevent the department from collecting
 1686 | liabilities not covered by the report or from conducting an
 1687 | audit or investigation and making an assessment for additional
 1688 | tax, penalty, or interest for any tax or period not covered by
 1689 | the report.

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1690 Section 28. Subsection (2) of section 215.26, Florida
 1691 Statutes, is amended to read:
 1692 215.26 Repayment of funds paid into State Treasury through
 1693 error.—
 1694 (2) Application for refunds as provided by this section
 1695 must be filed with the Chief Financial Officer, except as
 1696 otherwise provided in this subsection, within 3 years after the
 1697 right to the refund has accrued or else the right is barred.
 1698 Except as provided in chapter 198, Florida Statutes 2014, and
 1699 ss. 220.23 and 624.50921, an application for a refund of a tax
 1700 enumerated in s. 72.011, ~~which tax was paid after September 30,~~
 1701 ~~1994, and before July 1, 1999,~~ must be filed with the Chief
 1702 Financial Officer ~~within 5 years after the date the tax is paid,~~
 1703 ~~and~~ within 3 years after the date the tax was paid for taxes
 1704 ~~paid on or after July 1, 1999.~~ The Chief Financial Officer may
 1705 delegate the authority to accept an application for refund to
 1706 any state agency, or the judicial branch, vested by law with the
 1707 responsibility for the collection of any tax, license, or
 1708 account due. The application for refund must be on a form
 1709 approved by the Chief Financial Officer and must be supplemented
 1710 with additional proof the Chief Financial Officer deems
 1711 necessary to establish the claim; provided, the claim is not
 1712 otherwise barred under the laws of this state. Upon receipt of
 1713 an application for refund, the judicial branch or the state
 1714 agency to which the funds were paid shall make a determination
 1715 of the amount due. If an application for refund is denied, in

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1716 whole or in part, the judicial branch or such state agency shall
 1717 notify the applicant stating the reasons therefor. Upon approval
 1718 of an application for refund, the judicial branch or such state
 1719 agency shall furnish the Chief Financial Officer with a properly
 1720 executed voucher authorizing payment.

1721 Section 29. Section 733.7011, Florida Statutes, is created
 1722 to read:

1723 733.7011 Circuit judge to report names of decedents.—Each
 1724 circuit judge shall, on or before the 10th day of every month,
 1725 notify the Agency for Health Care Administration of the names of
 1726 all decedents; the names and addresses of the respective
 1727 appointed personal representatives, administrators, or curators;
 1728 the amount of the bonds, if any, required by the court; and the
 1729 probable value of the estates, in all estates of decedents whose
 1730 wills have been probated or propounded for probate before the
 1731 circuit judge or upon estates which letters testamentary or
 1732 letters of administration or curatorship have been sought or
 1733 granted, during the preceding month. Such report shall contain
 1734 any other information that the circuit judge may have concerning
 1735 the estates of such decedents. A circuit judge shall also
 1736 furnish such further information, from the records and files of
 1737 the circuit court in regard to such estates, as the Agency for
 1738 Health Care Administration may from time to time require.

1739 Section 30. It is the intent of the Legislature that the
 1740 estates of all decedents who died before January 1, 2005,
 1741 continue to be subject to the estate tax, and that the

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1742 amendments made by sections 20 through 29 of this act apply to
 1743 estates of decedents that died on or after January 1, 2005. All
 1744 provisions of chapter 198, Florida Statutes 2014, including the
 1745 refund limitations provided in s. 198.29, Florida Statutes 2014,
 1746 shall continue to apply in perpetuity for the estates of
 1747 decedents who died before January 1, 2005. All estate tax liens
 1748 provided in s. 198.22, Florida Statutes 2014, for estates of
 1749 decedents who died on or after January 1, 2005, are released.

1750 Section 31. The Department of Revenue shall maintain the
 1751 availability of forms DR-312 (Affidavit of No Florida Estate Tax
 1752 Due R. 08/13) and DR-313 (Affidavit of No Florida Estate Tax Due
 1753 When Federal Return is Required R. 06/11) until July 1, 2025.

1754 Section 32. Effective upon this act becoming a law,
 1755 paragraphs (d) and (t) of subsection (1) of section 220.03,
 1756 Florida Statutes, are amended to read:

1757 220.03 Definitions.—

1758 (1) SPECIFIC TERMS.—When used in this code, and when not
 1759 otherwise distinctly expressed or manifestly incompatible with
 1760 the intent thereof, the following terms shall have the following
 1761 meanings:

1762 (d) "Community contribution" means the grant by a business
 1763 firm of any of the following items:

- 1764 1. Cash or other liquid assets.
- 1765 2. Real property.
- 1766 3. Goods or inventory.
- 1767 4. Other physical resources as identified by the

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1768 department.

1769

1770 This paragraph expires June 30, 2017 ~~on the date specified in s.~~

1771 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1772 (t) "Project" means any activity undertaken by an eligible

1773 sponsor, as defined in s. 220.183(2)(c), which is designed to

1774 construct, improve, or substantially rehabilitate housing that

1775 is affordable to low-income or very-low-income households as

1776 defined in s. 420.9071(19) and (28); designed to provide

1777 commercial, industrial, or public resources and facilities; or

1778 designed to improve entrepreneurial and job-development

1779 opportunities for low-income persons. A project may be the

1780 investment necessary to increase access to high-speed broadband

1781 capability in a rural community which had an enterprise zone

1782 designated pursuant to chapter 290 as of May 1, 2015 ~~rural~~

1783 ~~communities with enterprise zones~~, including projects that

1784 result in improvements to communications assets that are owned

1785 by a business. A project may include the provision of museum

1786 educational programs and materials that are directly related to

1787 any project approved between January 1, 1996, and December 31,

1788 1999, and located in an area which was in an enterprise zone

1789 designated pursuant to s. 290.0065 as of May 1, 2015. This

1790 paragraph does not preclude projects that propose to construct

1791 or rehabilitate low-income or very-low-income housing on

1792 scattered sites. With respect to housing, contributions may be

1793 used to pay the following eligible project-related activities:

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- 1794 1. Project development, impact, and management fees for
 1795 low-income or very-low-income housing projects;
 1796 2. Down payment and closing costs for eligible persons, as
 1797 defined in s. 420.9071(19) and (28);
 1798 3. Administrative costs, including housing counseling and
 1799 marketing fees, not to exceed 10 percent of the community
 1800 contribution, directly related to low-income or very-low-income
 1801 projects; and
 1802 4. Removal of liens recorded against residential property
 1803 by municipal, county, or special-district local governments when
 1804 satisfaction of the lien is a necessary precedent to the
 1805 transfer of the property to an eligible person, as defined in s.
 1806 420.9071(19) and (28), for the purpose of promoting home
 1807 ownership. Contributions for lien removal must be received from
 1808 a nonrelated third party.

1809
 1810 ~~The provisions of This paragraph expires shall expire and be~~
 1811 ~~void on June 30, 2017 2015.~~

1812 Section 33. Paragraph (c) of subsection (1), paragraph (d)
 1813 of subsection (2), and subsection (5) of section 220.183,
 1814 Florida Statutes, are amended, and for the purpose of
 1815 incorporating the amendments made by this act to sections 212.08
 1816 and 624.5105, Florida Statutes, in references thereto,
 1817 paragraphs (c) and (g) of subsection (1) of section 220.183,
 1818 Florida Statutes, are reenacted, to read:

1819 220.183 Community contribution tax credit.—

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1820 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1821 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1822 SPENDING.—

1823 (c) The total amount of tax credit which may be granted
 1824 for all programs approved under this section, s. 212.08(5)(p),
 1825 and s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and
 1826 \$11.2 million in fiscal year 2016-2017 ~~annually~~ for projects
 1827 that provide homeownership opportunities for low-income or very-
 1828 low-income households as defined in s. 420.9071 and \$3.5 million
 1829 annually for all other projects.

1830 (g) A taxpayer who is eligible to receive the credit
 1831 provided for in s. 624.5105 is not eligible to receive the
 1832 credit provided by this section.

1833 (2) ELIGIBILITY REQUIREMENTS.—

1834 (d) The project shall be located in an area which was
 1835 designated as an enterprise zone pursuant to chapter 290 as of
 1836 May 1, 2015, or a Front Porch Florida Community. Any project
 1837 designed to construct or rehabilitate housing for low-income or
 1838 very-low-income households as defined in s. 420.9071(19) and
 1839 (28) is exempt from the area requirement of this paragraph. This
 1840 section does not preclude projects that propose to construct or
 1841 rehabilitate housing for low-income or very-low-income
 1842 households on scattered sites. Any project designed to provide
 1843 increased access to high-speed broadband capabilities which
 1844 includes coverage of a rural enterprise zone may locate the
 1845 project's infrastructure in any area of a rural county.

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1846 (5) EXPIRATION.—The provisions of this section, except
 1847 paragraph (1) (e), expire ~~and are void on~~ June 30, 2017 ~~2016~~.

1848 Section 34. Paragraph (c) of subsection (1), paragraph (d)
 1849 of subsection (2), and subsection (6) of section 624.5105,
 1850 Florida Statutes, are amended to read:

1851 624.5105 Community contribution tax credit; authorization;
 1852 limitations; eligibility and application requirements;
 1853 administration; definitions; expiration.—

1854 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1855 (c) The total amount of tax credit which may be granted
 1856 for all programs approved under this section and ss.
 1857 212.08(5) (p) and 220.183 is \$18.4 million in fiscal year 2015-
 1858 2016 and \$11.2 million in fiscal year 2016-2017 ~~annually~~ for
 1859 projects that provide homeownership opportunities for low-income
 1860 or very-low-income households as defined in s. 420.9071 and \$3.5
 1861 million annually for all other projects.

1862 (2) ELIGIBILITY REQUIREMENTS.—

1863 (d) The project shall be located in an area which was
 1864 designated as an enterprise zone pursuant to chapter 290 as of
 1865 May 1, 2015, or a Front Porch Community. Any project designed to
 1866 construct or rehabilitate housing for low-income or very-low-
 1867 income households as defined in s. 420.9071(19) and (28) is
 1868 exempt from the area requirement of this paragraph.

1869 (6) EXPIRATION.—The provisions of this section, except
 1870 paragraph (1) (e), expire and are void on June 30, 2017 ~~2016~~.

1871 Section 35. For the purpose of incorporating the amendment

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1872 made by this act to section 220.183, Florida Statutes, in a
 1873 reference thereto, subsection (8) of section 220.02, Florida
 1874 Statutes, is reenacted to read:

1875 220.02 Legislative intent.—

1876 (8) It is the intent of the Legislature that credits
 1877 against either the corporate income tax or the franchise tax be
 1878 applied in the following order: those enumerated in s. 631.828,
 1879 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1880 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1881 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1882 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1883 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1884 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1885 those enumerated in s. 220.192, those enumerated in s. 220.193,
 1886 those enumerated in s. 288.9916, those enumerated in s.
 1887 220.1899, those enumerated in s. 220.194, and those enumerated
 1888 in s. 220.196.

1889 Section 36. For the purpose of incorporating the
 1890 amendments made by this act to sections 212.08, 220.183, and
 1891 624.5105, Florida Statutes, in references thereto, paragraph (a)
 1892 of subsection (4) of section 377.809, Florida Statutes, is
 1893 reenacted to read:

1894 377.809 Energy Economic Zone Pilot Program.—

1895 (4) (a) Beginning July 1, 2012, all the incentives and
 1896 benefits provided for enterprise zones pursuant to state law
 1897 shall be available to the energy economic zones designated

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1898 | pursuant to this section on or before July 1, 2010. In order to
 1899 | provide incentives, by March 1, 2012, each local governing body
 1900 | that has jurisdiction over an energy economic zone must, by
 1901 | local ordinance, establish the boundary of the energy economic
 1902 | zone, specify applicable energy-efficiency standards, and
 1903 | determine eligibility criteria for the application of state and
 1904 | local incentives and benefits in the energy economic zone.
 1905 | However, in order to receive benefits provided under s. 288.106,
 1906 | a business must be a qualified target industry business under s.
 1907 | 288.106 for state purposes. An energy economic zone's boundary
 1908 | may be revised by local ordinance. Such incentives and benefits
 1909 | include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
 1910 | 288.106, and 624.5105 and the public utility discounts provided
 1911 | in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
 1912 | shall be for renewable energy as defined in s. 377.803. For
 1913 | purposes of this section, any applicable requirements for
 1914 | employee residency for higher refund or credit thresholds must
 1915 | be based on employee residency in the energy economic zone or an
 1916 | enterprise zone. A business in an energy economic zone may also
 1917 | be eligible for funding under ss. 288.047 and 445.003, and a
 1918 | transportation project in an energy economic zone shall be
 1919 | provided priority in funding under s. 339.2821. Other projects
 1920 | shall be given priority ranking to the extent practicable for
 1921 | grants administered under state energy programs.

1922 | Section 37. Subsection (2) of section 220.196, Florida
 1923 | Statutes, is amended to read:

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1924 220.196 Research and development tax credit.—
 1925 (2) TAX CREDIT.—
 1926 (a) As provided in this section ~~Subject to the limitations~~
 1927 ~~contained in paragraph (e)~~, a business enterprise is eligible
 1928 for a credit against the tax imposed by this chapter if it: ~~the~~
 1929 ~~business enterprise~~
 1930 1. Has qualified research expenses in this state in the
 1931 taxable year exceeding the base amount; ~~and, for the same~~
 1932 ~~taxable year,~~
 1933 2. Claims and is allowed a research credit for such
 1934 qualified research expenses under 26 U.S.C. s. 41 for the same
 1935 taxable year as subparagraph 1.; and
 1936 3. Is a qualified target industry business as defined in
 1937 s. 288.106(2)(n). Only qualified target industry businesses in
 1938 the manufacturing, life sciences, information technology,
 1939 aviation and aerospace, homeland security and defense, cloud
 1940 information technology, marine sciences, materials science, and
 1941 nanotechnology industries may qualify for a credit pursuant to
 1942 this section. A business applying for a credit pursuant to this
 1943 section shall include a letter from the Department of Economic
 1944 Opportunity certifying whether the business meets the
 1945 requirements of this subparagraph with its application for
 1946 credit. The Department of Economic Opportunity shall provide
 1947 such a letter upon receiving a request for one.
 1948 (b) ~~(a)~~ The tax credit shall be 10 percent of the excess
 1949 qualified research expenses over the base amount. However, the

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1950 maximum tax credit for a business enterprise that has not been
 1951 in existence for at least 4 taxable years immediately preceding
 1952 the taxable year is reduced by 25 percent for each taxable year
 1953 for which the business enterprise, or a predecessor corporation
 1954 that was a business enterprise, did not exist.

1955 (c) ~~(b)~~ The credit taken in any taxable year may not exceed
 1956 50 percent of the business enterprise's remaining net income tax
 1957 liability under this chapter after all other credits have been
 1958 applied under s. 220.02(8).

1959 (d) ~~(e)~~ Any unused credit authorized under this section may
 1960 be carried forward and claimed by the taxpayer for up to 5
 1961 years.

1962 (e) ~~(d)~~ The combined total amount of tax credits which may
 1963 be granted to all business enterprises under this section during
 1964 any calendar year is \$12.3 ~~\$9~~ million. Applications may be filed
 1965 with the department on or after March 20 and before March 27 for
 1966 qualified research expenses incurred within the preceding
 1967 calendar year. If the total, and credits for all applicants
 1968 exceed the maximum amount allowed pursuant to this paragraph,
 1969 the credits shall be allocated on a prorated basis granted in
 1970 the order in which completed applications are received.

1971 Section 38. Paragraph (f) of subsection (2) of section
 1972 220.1845, Florida Statutes, is amended to read:

1973 220.1845 Contaminated site rehabilitation tax credit.—

1974 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1975 (f) The total amount of the tax credits which may be

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1976 granted under this section is \$20.3 million in the 2015-2016
 1977 fiscal year and \$8.3 ~~\$5~~ million annually thereafter.

1978 Section 39. Subsections (4), (5), and (11) of section
 1979 376.30781, Florida Statutes, are amended to read:

1980 376.30781 Tax credits for rehabilitation of drycleaning-
 1981 solvent-contaminated sites and brownfield sites in designated
 1982 brownfield areas; application process; rulemaking authority;
 1983 revocation authority.—

1984 (4) The Department of Environmental Protection is
 1985 responsible for allocating the tax credits provided for in s.
 1986 220.1845, which may not exceed a total of \$20.3 million in tax
 1987 credits in the 2015-2016 fiscal year and \$8.3 ~~\$5~~ million in tax
 1988 credits annually thereafter.

1989 (5) To claim the credit for site rehabilitation or solid
 1990 waste removal, each tax credit applicant must apply to the
 1991 Department of Environmental Protection for an allocation of the
 1992 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
 1993 credit application with the Division of Waste Management on a
 1994 form developed by the Department of Environmental Protection in
 1995 cooperation with the Department of Revenue. The form shall
 1996 include an affidavit from each tax credit applicant certifying
 1997 that all information contained in the application, including all
 1998 records of costs incurred and claimed in the tax credit
 1999 application, are true and correct. If the application is
 2000 submitted pursuant to subparagraph (3)(a)2., the form must
 2001 include an affidavit signed by the real property owner stating

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2002 that it is not, and has never been, the owner or operator of the
 2003 drycleaning facility where the contamination exists. Approval of
 2004 tax credits must be accomplished on a first-come, first-served
 2005 basis based upon the date and time complete applications are
 2006 received by the Division of Waste Management, subject to the
 2007 limitations of subsection (14). To be eligible for a tax credit,
 2008 the tax credit applicant must:

2009 (a) For site rehabilitation tax credits, have entered into
 2010 a voluntary cleanup agreement with the Department of
 2011 Environmental Protection for a drycleaning-solvent-contaminated
 2012 site or a Brownfield Site Rehabilitation Agreement, as
 2013 applicable, and have paid all deductibles pursuant to s.
 2014 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
 2015 sites, as applicable. A site rehabilitation tax credit applicant
 2016 must submit only a single completed application per site for
 2017 each calendar year's site rehabilitation costs. A site
 2018 rehabilitation application must be received by the Division of
 2019 Waste Management of the Department of Environmental Protection
 2020 by January 31 of the year after the calendar year for which site
 2021 rehabilitation costs are being claimed in a tax credit
 2022 application. All site rehabilitation costs claimed must have
 2023 been for work conducted between January 1 and December 31 of the
 2024 year for which the application is being submitted. All payment
 2025 requests must have been received and all costs must have been
 2026 paid prior to submittal of the tax credit application, but no
 2027 later than January 31 of the year after the calendar year for

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2028 | which site rehabilitation costs are being claimed.

2029 | (b) For solid waste removal tax credits, have entered into

2030 | a brownfield site rehabilitation agreement with the Department

2031 | of Environmental Protection. A solid waste removal tax credit

2032 | applicant must submit only a single complete application per

2033 | brownfield site, as defined in the brownfield site

2034 | rehabilitation agreement, for solid waste removal costs. A solid

2035 | waste removal tax credit application must be received by the

2036 | Division of Waste Management of the Department of Environmental

2037 | Protection subsequent to the completion of the requirements

2038 | listed in paragraph (3) (e).

2039 | (11) If a tax credit applicant does not receive a tax

2040 | credit allocation due to an exhaustion of the ~~\$5 million~~ annual

2041 | tax credit provided in s. 220.1845 authorization, such

2042 | application will then be included in the same first-come, first-

2043 | served order in the next year's annual tax credit allocation, if

2044 | any, based on the prior year application.

2045 | Section 40. Subsection (4) of section 564.06, Florida

2046 | Statutes, is amended to read:

2047 | 564.06 Excise taxes on wines and beverages.—

2048 | (4) As to cider, which is made from the normal alcoholic

2049 | fermentation of the juice of sound, ripe apples or pears,

2050 | including but not limited to flavored, sparkling, or carbonated

2051 | cider and cider made from condensed apple or pear must, that

2052 | contain not less than one-half of 1 percent of alcohol by volume

2053 | and not more than 7 percent of alcohol by volume, there shall be

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2054 | paid by all manufacturers and distributors a tax at the rate of
 2055 | \$.89 per gallon. With the sole exception of the excise tax rate,
 2056 | cider shall be considered wine and shall be subject to the
 2057 | provisions of this chapter.

2058 | Section 41. Clothes, school supplies, and personal
 2059 | computers and personal computer-related accessories sales tax
 2060 | holiday.-

2061 | (1) The tax levied under chapter 212, Florida Statutes,
 2062 | may not be collected during the period from 12:01 a.m. on August
 2063 | 7, 2015, through 11:59 p.m. on August 9, 2015, on the retail
 2064 | sale of:

2065 | (a) Clothing, wallets, or bags, including handbags,
 2066 | backpacks, fanny packs, and diaper bags, but excluding
 2067 | briefcases, suitcases, and other garment bags, having a sales
 2068 | price of \$100 or less per item. As used in this paragraph, the
 2069 | term "clothing" means:

2070 | 1. Any article of wearing apparel intended to be worn on
 2071 | or about the human body, excluding watches, watchbands, jewelry,
 2072 | umbrellas, and handkerchiefs; and

2073 | 2. All footwear, excluding skis, swim fins, roller blades,
 2074 | and skates.

2075 | (b) School supplies having a sales price of \$15 or less
 2076 | per item. As used in this paragraph, the term "school supplies"
 2077 | means pens, pencils, erasers, crayons, notebooks, notebook
 2078 | filler paper, legal pads, binders, lunch boxes, construction
 2079 | paper, markers, folders, poster board, composition books, poster

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2080 paper, scissors, cellophane tape, glue or paste, rulers,
 2081 computer disks, protractors, compasses, and calculators.
 2082 (2) The tax levied under chapter 212, Florida
 2083 Statutes, may not be collected during the period from 12:01 a.m.
 2084 on August 7, 2015, through 11:59 p.m. on August 9, 2015, on the
 2085 first \$750 of the sales price of personal computers or personal
 2086 computer-related accessories purchased for noncommercial home or
 2087 personal use. As used in this subsection, the term:
 2088 (a) "Personal computers" includes electronic book readers,
 2089 laptops, desktops, handhelds, tablets, or tower computers. The
 2090 term does not include cellular telephones, video game consoles,
 2091 digital media receivers, or devices that are not primarily
 2092 designed to process data.
 2093 (b) "Personal computer-related accessories" includes
 2094 keyboards, mice, personal digital assistants, monitors, other
 2095 peripheral devices, modems, routers, and nonrecreational
 2096 software, regardless of whether the accessories are used in
 2097 association with a personal computer base unit. The term does
 2098 not include furniture or systems, devices, software, or
 2099 peripherals that are designed or intended primarily for
 2100 recreational use.
 2101 (c) "Monitors" does not include devices that include a
 2102 television tuner.
 2103 (3) The tax exemptions provided in this section do not
 2104 apply to sales within a theme park or entertainment complex as
 2105 defined in s. 509.013(9), Florida Statutes, within a public

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2106 lodging establishment as defined in s. 509.013(4), Florida
 2107 Statutes, or within an airport as defined in s. 330.27(2),
 2108 Florida Statutes.

2109 (4) The Department of Revenue may, and all conditions are
 2110 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2111 and 120.54, Florida Statutes, to administer this section.

2112 (5) For the 2015-2016 fiscal year, the sum of \$233,730 in
 2113 nonrecurring funds is appropriated from the General Revenue Fund
 2114 to the Department of Revenue for the purpose of implementing
 2115 this section.

2116 Section 42. Small business Saturday sales tax holiday.—

2117 (1) As used in this section, the term "small business"
 2118 means a dealer, as defined in s. 212.06, Florida Statutes, that
 2119 registered with the Department of Revenue and began operation no
 2120 later than March 3, 2015, and that owed and remitted to the
 2121 Department of Revenue less than \$200,000 in total tax under
 2122 chapter 212, Florida Statutes, for the 1-year period ending
 2123 September 30, 2015. If the dealer has not been in operation for
 2124 a 1-year period as of September 30, 2015, the dealer must have
 2125 owed and remitted less than \$200,000 in total tax under chapter
 2126 212, Florida Statutes, for the period beginning on the day that
 2127 the dealer began operation and ending September 30, 2015, in
 2128 order to qualify as a small business under this section. If the
 2129 dealer is eligible to file a consolidated return pursuant to s.
 2130 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
 2131 Florida Statutes, owed and remitted from all of the dealer's

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2132 places of business must be less than \$200,000 for the applicable
 2133 period ending on September 30, 2015.

2134 (2) The tax levied under chapter 212, Florida Statutes,
 2135 may not be collected by a small business during the period from
 2136 12:01 a.m. on November 28, 2015, through 11:59 p.m. on November
 2137 28, 2015, on the retail sale, as defined in s. 212.02(14),
 2138 Florida Statutes, of any item or article of tangible personal
 2139 property, as defined in s. 212.02(19), Florida Statutes, having
 2140 a sales price of \$1,000 or less per item.

2141 (3) The Department of Revenue may, and all conditions are
 2142 deemed to be met to, adopt emergency rules pursuant to ss.
 2143 120.536(1) and 120.54, Florida Statutes, to administer this
 2144 section.

2145 (4) For the 2015-2016 fiscal year, the sum of \$118,121 in
 2146 nonrecurring funds is appropriated from the General Revenue Fund
 2147 to the Department of Revenue for the purpose of implementing the
 2148 provisions of this section.

2149 Section 43. Textbook sales tax holidays.-

2150 (1) The tax levied under chapter 212, Florida Statutes,
 2151 may not be collected during the period from 12:01 a.m. on August
 2152 21, 2015, through 11:59 p.m. on August 21, 2015; the period from
 2153 12:01 a.m. on January 8, 2016, through 11:59 p.m. on January 8,
 2154 2016; and the period from 12:01 a.m. on May 13, 2016, through
 2155 11:59 p.m. on May 13, 2016, on the retail sale of textbooks that
 2156 are required or recommended for use in a course offered by a
 2157 public postsecondary educational institution as described in s.

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2158 | 1000.04, Florida Statutes, or a nonpublic postsecondary
 2159 | educational institution that is eligible to participate in a
 2160 | tuition assistance program authorized by s. 1009.89, Florida
 2161 | Statutes, or s. 1009.891, Florida Statutes. As used in this
 2162 | section, the term "textbook" means any required or recommended
 2163 | manual of instruction or any instructional materials for any
 2164 | field of study. As used in this section, the term "instructional
 2165 | materials" means any educational materials, in printed or
 2166 | digital format, that are required or recommended for use in a
 2167 | course in any field of study. To demonstrate that a sale is not
 2168 | subject to tax, the student must provide a physical or an
 2169 | electronic copy of the following to the vendor:

- 2170 | (a) The student's identification number; and
- 2171 | (b) An applicable course syllabus or list of required and
- 2172 | recommended textbooks and instructional materials that meet the
- 2173 | criteria in s. 1004.085(3), Florida Statutes.

2174 |

2175 | The vendor must maintain proper documentation, as prescribed by
 2176 | department rule, to identify the complete transaction or portion
 2177 | of the transaction that involves the sale of textbooks that are
 2178 | not subject to tax.

- 2179 | (2) The tax exemptions provided in this section do not
- 2180 | apply to sales within a theme park or entertainment complex as
- 2181 | defined in s. 509.013(9), Florida Statutes, within a public
- 2182 | lodging establishment as defined in s. 509.013(4), Florida
- 2183 | Statutes, or within an airport as defined in s. 330.27(2),

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2184 Florida Statutes.

2185 (3) The Department of Revenue may, and all conditions are
 2186 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2187 and 120.54, Florida Statutes, to administer this section.

2188 Section 44. Paragraph (a) of subsection (8) of section
 2189 624.509, Florida Statutes, is amended to read:

2190 624.509 Premium tax; rate and computation.-

2191 (8) The premium tax authorized by this section may not be
 2192 imposed on:

2193 (a) Any portion of the title insurance premium, as defined
 2194 in s. 627.7711, retained by a title insurance agent or agency-
 2195 ~~It is the intent of the Legislature that the continuation of~~
 2196 ~~this exemption be contingent on title insurers adding employees~~
 2197 ~~to their payroll. Between July 1, 2014, and July 1, 2016, title~~
 2198 ~~insurers currently holding a valid certificate of authority from~~
 2199 ~~this state shall, in the aggregate, add a minimum of 600~~
 2200 ~~Florida-based employees to their payroll, as verified by the~~
 2201 ~~Department of Economic Opportunity. The department shall submit~~
 2202 ~~such verification to the President of the Senate and the Speaker~~
 2203 ~~of the House of Representatives by October 1, 2016. This~~
 2204 ~~paragraph expires December 31, 2017, unless reenacted by the~~
 2205 ~~Legislature before that date; or~~

2206 Section 45. The Department of Revenue may, and all
 2207 conditions are deemed to be met to, adopt emergency rules
 2208 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
 2209 implementing the amendments made by this act to ss. 202.12 and

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2210 202.27, Florida Statutes. Emergency rules adopted pursuant to
 2211 this section shall expire 6 months after adoption.

2212 Section 46. (1) For the 2015-2016 fiscal year, the sum of
 2213 \$44,060 in nonrecurring funds is appropriated from the General
 2214 Revenue Fund to the Department of Revenue for the purpose of
 2215 implementing the amendments made by this act to ch. 202, Florida
 2216 Statutes and s. 203.001, Florida Statutes.

2217 (2) For the 2015-2016 fiscal year, the sum of \$52,093 in
 2218 nonrecurring funds is appropriated from the General Revenue Fund
 2219 to the Department of Revenue for the purpose of implementing the
 2220 amendments made by this act to s. 212.031(1), Florida Statutes.

2221 Section 47. If any law amended by this act was also
 2222 amended by a law enacted during the 2015 Regular Session of the
 2223 Legislature, such laws shall be construed as if enacted during
 2224 the same session of the Legislature, and full effect shall be
 2225 given to each if possible.

2226 Section 48. Except as otherwise expressly provided in this
 2227 act and except for this section, which shall take effect upon
 2228 this act becoming a law, this act shall take effect July 1,
 2229 2015.