

PCB FTC 16-04

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1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; requiring high tourism impact counties that
 4 expend specified tax revenues to provide evidence that
 5 the tax revenues were used to attract tourists;
 6 revising uses of certain tourist development taxes;
 7 requiring the performance of a return-on-investment or
 8 cost-benefit analysis in specified circumstances;
 9 authorizing certain entities to file administrative
 10 challenges against counties for using tourist
 11 development taxes for unauthorized purposes;
 12 prohibiting use of those revenues for purposes which
 13 are the subject of a challenge; authorizing reasonable
 14 attorney fees and costs under specified circumstances;
 15 amending s. 159.621, F.S.; exempting from the
 16 documentary stamp tax certain notes or mortgages with
 17 respect to certain loans by or on behalf of a housing
 18 finance authority; providing criteria for such
 19 exemption; amending s. 163.387, F.S.; specifying uses
 20 of community redevelopment agency redevelopment trust
 21 fund moneys for certain community redevelopment
 22 agencies that support youth centers; amending s.
 23 195.022, F.S.; revising the county population
 24 thresholds for purposes of identifying the
 25 governmental entity responsible for payment of aerial
 26 photographs and ownership maps; amending s. 196.011,

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27 F.S.; exempting certain veterans and surviving spouses
 28 from certain annual homestead filing requirements;
 29 amending s. 196.012, F.S.; revising definitions
 30 related to certain businesses; amending s. 196.081,
 31 F.S.; expanding an exemption from ad valorem tax for
 32 certain permanently and totally disabled veterans
 33 under specified circumstances; removing the
 34 requirement that a deceased veteran have resided in
 35 this state on a specified date before the ad valorem
 36 tax exemption for homestead property may apply to the
 37 veteran's surviving spouse; exempting the unremarried
 38 surviving spouse of certain deceased veterans from
 39 payment of ad valorem taxes for certain homestead
 40 property in this state, irrespective of the state in
 41 which the veteran's homestead was located at the time
 42 of death, if certain conditions are met; amending
 43 196.1978, F.S.; providing a property tax discount for
 44 certain properties used to provide affordable housing
 45 to specified low-income persons and families; amending
 46 s. 196.1995, F.S.; revising an economic development ad
 47 valorem tax exemption for certain enterprise zone
 48 businesses; amending s. 201.15, F.S.; revising a date
 49 relating to the payment of debt service for certain
 50 bonds; amending s. 206.9825, F.S.; revising
 51 eligibility criteria for wholesalers and terminal
 52 suppliers to receive aviation fuel tax refunds or

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53 credits of previously paid excise taxes; providing for
 54 future repeal of such refunds or credits; revising the
 55 rate of the excise tax on certain aviation fuels on a
 56 specified date; amending s. 210.13, F.S.; providing
 57 procedures to be used when a person, other than a
 58 dealer, is required but fails to remit certain taxes;
 59 amending s. 210.25, F.S.; revising definitions related
 60 to tobacco; amending s. 212.031, F.S.; reducing the
 61 tax levied on the renting, leasing, letting, or
 62 granting of a license for the use of real property;
 63 providing applicability; amending s. 212.04, F.S.;
 64 authorizing a refund or credit of tax for certain
 65 resales of admissions upon the demonstration of
 66 specified documentation; amending s. 212.05, F.S.;
 67 clarifying the requirements for the exemption from tax
 68 on certain sales of aircraft that will be registered
 69 in a foreign jurisdiction; amending s. 212.08, F.S.;
 70 creating an exemption for certain sales of data center
 71 equipment, certain sales of electricity, and certain
 72 sales of building materials; providing definitions;
 73 exempting the sales of food or drinks by certain
 74 qualified veterans' organizations; revising
 75 definitions regarding certain industrial machinery and
 76 equipment; removing the expiration date on the
 77 exemption for purchases of certain machinery and
 78 equipment; revising the definition of the term

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79 | "eligible manufacturing business" for purposes of
 80 | qualification for the sales and use tax exemption;
 81 | providing definitions for certain postharvest
 82 | machinery and equipment, postharvest activities, and
 83 | eligible postharvest activity businesses; providing an
 84 | exemption for the purchase of such machinery and
 85 | equipment; amending s. 220.03, F.S.; adopting the 2016
 86 | version of the Internal Revenue Code; amending s.
 87 | 220.13, F.S.; incorporating a reference to a recent
 88 | federal act into state law for the purpose of defining
 89 | the term "adjusted federal income"; revising the
 90 | treatment by this state of certain depreciation of
 91 | assets allowed for federal income tax purposes;
 92 | providing for retroactive applicability; authorizing
 93 | the Department of Revenue to adopt emergency rules;
 94 | amending s. 220.1845, F.S.; specifying a monetary cap
 95 | on the grant of contaminated site rehabilitation tax
 96 | credits available for the year; amending s. 220.192,
 97 | F.S.; extending by 1 year the renewable energy
 98 | technology corporate income tax credit; amending s.
 99 | 220.193, F.S.; authorizing certain nonpublic waste-to-
 100 | energy facilities to be eligible for the renewable
 101 | energy production corporate income tax credit;
 102 | removing the repeal of the tax credit; extending by 1
 103 | year a specified amount of available tax credit for
 104 | eligible taxpayers; amending s. 220.196, F.S.;

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105 specifying the amount of research and development tax
 106 credits that may be granted to business enterprises in
 107 a future year; creating s. 220.197, F.S.; creating a
 108 pilot program to authorize corporate income tax
 109 credits to incentivize the reduction in the use of
 110 plastic bags in Florida; providing definitions;
 111 providing eligibility criteria for the credit;
 112 requiring the Department of Revenue to administer the
 113 program; authorizing the Department of Revenue to
 114 adopt rules; amending s. 220.222, F.S.; revising due
 115 dates for partnership information returns and
 116 corporate tax returns; amending s. 220.241, F.S.;
 117 revising due dates to file a declaration of estimated
 118 corporate income tax; amending s. 220.33, F.S.;
 119 revising the due date of estimated payments of
 120 corporate income tax; amending 220.34, F.S.; revising
 121 the dates for purposes of calculating interest and
 122 penalties on underpayments of estimated corporate
 123 income tax; amending s. 376.30781, F.S.; revising the
 124 total amount of tax credits available for the
 125 rehabilitation of drycleaning-solvent-contaminated
 126 sites and brownfield sites in designated brownfield
 127 areas for a specified period; amending s. 561.121,
 128 F.S.; requiring that certain taxes related to
 129 alcoholic beverages and tobacco products sold on
 130 cruise ships be deposited into the Alcoholic Beverage

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131 and Tobacco Trust Fund and to the General Revenue
 132 Fund; amending s. 564.06, F.S.; specifying the excise
 133 tax that is applicable to cider made from pears;
 134 amending s. 565.02, F.S.; creating an alternative
 135 method of taxation for alcoholic beverages and tobacco
 136 products sold on certain cruise ships; requiring the
 137 reporting of certain information by each permittee for
 138 purposes of determining the base rate applicable to
 139 the taxpayers; amending s. 951.22, F.S.; conforming a
 140 cross reference; providing an exemption from the sales
 141 and use tax for the retail sale of certain clothes,
 142 school supplies, and personal computers and related
 143 accessories during a specified period; providing
 144 exceptions; authorizing the Department of Revenue to
 145 adopt emergency rules; providing an appropriation;
 146 providing an exemption from the sales and use tax for
 147 the retail sale of certain items and articles of
 148 tangible personal property by certain small businesses
 149 during a specified period; providing an exemption from
 150 the sales and use tax on the retail sale of certain
 151 firearms, ammunition for firearms, camping tents, and
 152 fishing supplies during a specified period; providing
 153 exceptions; authorizing the department to adopt
 154 emergency rules; providing an appropriation; providing
 155 an exemption from the sales and use tax for certain
 156 personal computers and related accessories during a

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157 specified period; providing exceptions; authorizing
 158 the department to adopt emergency rules; providing an
 159 appropriation; providing an exemption from the sales
 160 and use tax on the sale of certain books and other
 161 reading materials at book fairs; authorizing the
 162 department to adopt emergency rules; extending the
 163 exemption from the sales and use tax on the retail
 164 sale of certain textbooks for 1 year; providing an
 165 appropriation to the department to implement certain
 166 tax exemptions on rental or license fees; providing an
 167 appropriation to the department to assist certain
 168 counties in furnishing aerial photographs and maps;
 169 specifying that specified amendments related to
 170 certain businesses located in areas that were
 171 designated as enterprise zones, are remedial in
 172 nature; providing a finding of important state
 173 interest; providing effective dates.

174
 175 Be It Enacted by the Legislature of the State of Florida:
 176

177 Section 1. Effective October 1, 2016, paragraph (m) of
 178 subsection (3) and subsection (5) of section 125.0104, Florida
 179 Statutes, are amended to read:

180 125.0104 Tourist development tax; procedure for levying;
 181 authorized uses; referendum; enforcement.—

182 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

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183 (m)1. In addition to any other tax which is imposed
 184 pursuant to this section, a high tourism impact county may
 185 impose an additional 1-percent tax on the exercise of the
 186 privilege described in paragraph (a) by extraordinary vote of
 187 the governing board of the county. The tax revenues received
 188 pursuant to this paragraph shall be used for one or more of the
 189 authorized uses pursuant to subparagraph (5)(a)3., paragraph
 190 (5)(b), or paragraph (5)(c) ~~subsection (5)~~.

191 2. A county is considered to be a high tourism impact
 192 county after the Department of Revenue has certified to such
 193 county that the sales subject to the tax levied pursuant to this
 194 section exceeded \$600 million during the previous calendar year,
 195 or were at least 18 percent of the county's total taxable sales
 196 under chapter 212 where the sales subject to the tax levied
 197 pursuant to this section were a minimum of \$200 million, except
 198 that no county authorized to levy a convention development tax
 199 pursuant to s. 212.0305 shall be considered a high tourism
 200 impact county. Once a county qualifies as a high tourism impact
 201 county, it shall retain this designation for the period the tax
 202 is levied pursuant to this paragraph.

203 3. ~~The provisions of~~ Paragraphs (4)(a)-(d) do ~~shall~~ not
 204 apply to the adoption of the additional tax authorized in this
 205 paragraph. The effective date of the levy and imposition of the
 206 tax authorized under this paragraph shall be the first day of
 207 the second month following approval of the ordinance by the
 208 governing board or the first day of any subsequent month as may

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209 | be specified in the ordinance. A certified copy of such
 210 | ordinance shall be furnished by the county to the Department of
 211 | Revenue within 10 days after approval of such ordinance.

212 | (5) AUTHORIZED USES OF REVENUE.—

213 | (a) Except as otherwise provided in this section, and
 214 | after deducting payments required by subparagraph (c)2., all tax
 215 | revenues received pursuant to this section by a county imposing
 216 | the tourist development tax shall be used by that county as
 217 | follows for the following purposes only:

218 | 1. No less than 35 percent of the revenues must be used
 219 | for promotion as specified under this section. For purposes of
 220 | this subparagraph, the term "promotion" does not include any
 221 | expenditure made pursuant to subsection (9).

222 | 2. In a coastal county, up to 10 percent of the revenues
 223 | may be used to provide emergency medical services, as defined in
 224 | s. 401.107(3), or law enforcement services that are needed for
 225 | enhanced emergency medical or public safety services related to
 226 | increased tourism and visitors to an area. If taxes collected
 227 | pursuant to this section are used to fund emergency medical
 228 | services or public safety services for tourism or special
 229 | events, a board of county commissioners or a city commission is
 230 | prohibited from using such taxes to supplant the normal
 231 | operating expenses for an emergency services department, a fire
 232 | department, a sheriff's office, or a police department.

233 | 3. The remaining revenues shall be used for the following
 234 | purposes only:

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235 ~~a.1.~~ To acquire, construct, extend, enlarge, remodel,
 236 repair, improve, maintain, operate, or promote one or more:
 237 ~~(I)a.~~ Publicly owned and operated convention centers,
 238 sports stadiums, sports arenas, coliseums, or auditoriums within
 239 the boundaries of the county or subcounty special taxing
 240 district in which the tax is levied; or
 241 ~~(II)b.~~ Aquariums or museums that are publicly owned and
 242 operated or owned and operated by not-for-profit organizations
 243 and open to the public, within the boundaries of the county or
 244 subcounty special taxing district in which the tax is levied;
 245 ~~b.2.~~ To promote zoological parks that are publicly owned
 246 and operated or owned and operated by not-for-profit
 247 organizations and open to the public;
 248 ~~c.3.~~ To promote and advertise tourism in this state and
 249 nationally and internationally; however, if tax revenues are
 250 expended for an activity, service, venue, or event, the
 251 activity, service, venue, or event must have as one of its main
 252 purposes the attraction of tourists as evidenced by the
 253 promotion of the activity, service, venue, or event to tourists;
 254 ~~d.4.~~ To fund convention bureaus, tourist bureaus, tourist
 255 information centers, and news bureaus as county agencies or by
 256 contract with the chambers of commerce or similar associations
 257 in the county, which may include any indirect administrative
 258 costs for services performed by the county on behalf of the
 259 promotion agency; or
 260 ~~e.5.~~ To finance beach park facilities or beach

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261 improvement, maintenance, renourishment, restoration, and
 262 erosion control, including shoreline protection, enhancement,
 263 cleanup, or restoration of inland lakes and rivers to which
 264 there is public access as those uses relate to the physical
 265 preservation of the beach, shoreline, or inland lake or river.
 266 However, any funds identified by a county as the local matching
 267 source for beach renourishment, restoration, or erosion control
 268 projects included in the long-range budget plan of the state's
 269 Beach Management Plan, pursuant to s. 161.091, or funds
 270 contractually obligated by a county in the financial plan for a
 271 federally authorized shore protection project may not be used or
 272 loaned for any other purpose. In counties with a population of
 273 fewer than 100,000 ~~population~~, up to 10 percent of the revenues
 274 from the tourist development tax may be used for beach park
 275 facilities.

276
 277 Sub-subparagraphs a. and b. ~~Subparagraphs 1. and 2.~~ may be
 278 implemented through service contracts and leases with lessees
 279 that have sufficient expertise or financial capability to
 280 operate such facilities.

281 (b) Tax revenues received pursuant to this section by a
 282 county with a population of less than 750,000 ~~population~~
 283 imposing a tourist development tax may only be used by that
 284 county for the following purposes in addition to those purposes
 285 allowed pursuant to paragraph (a): to acquire, construct,
 286 extend, enlarge, remodel, repair, improve, maintain, operate, or

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287 promote one or more zoological parks, fishing piers, or nature
 288 centers which are publicly owned and operated or owned and
 289 operated by not-for-profit organizations and open to the public.
 290 All population figures relating to this subsection shall be
 291 based on the most recent population estimates prepared pursuant
 292 to ~~the provisions of~~ s. 186.901. These population estimates
 293 shall be those in effect on July 1 of each year.

294 (c)1. The revenues to be derived from the tourist
 295 development tax may be pledged to secure and liquidate revenue
 296 bonds issued by the county for the purposes set forth in sub-
 297 subparagraphs (a)3.a., b., and e. ~~subparagraphs (a)1., 2., and~~
 298 ~~5.~~ or for the purpose of refunding bonds previously issued for
 299 such purposes, or both; however, no more than 50 percent of the
 300 revenues from the tourist development tax may be pledged to
 301 secure and liquidate revenue bonds or revenue refunding bonds
 302 issued for the purposes set forth in sub-subparagraph (a)3.e.
 303 ~~subparagraph (a)5.~~ Such revenue bonds and revenue refunding
 304 bonds may be authorized and issued in such principal amounts,
 305 with such interest rates and maturity dates, and subject to such
 306 other terms, conditions, and covenants as the governing board of
 307 the county shall provide. The Legislature intends that this
 308 paragraph be full and complete authority for accomplishing such
 309 purposes, but such authority is supplemental and additional to,
 310 and not in derogation of, any powers now existing or later
 311 conferred under law.

312 2. Revenues from tourist development taxes that are

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313 pledged to secure and liquidate revenue bonds or other forms of
 314 indebtedness issued pursuant to subparagraph 1. that are
 315 outstanding as of March 11, 2016, shall be first made available
 316 to make payments when due on the outstanding bonds or other
 317 forms of indebtedness before any other uses of the tax revenues.

318 (d) In order to recommend a proposed use of tourist
 319 development tax revenues authorized in subparagraph (a)3. or
 320 paragraph (b) to the governing body of a county, the Tourist
 321 Development Council or a member of the public must submit a
 322 written proposal to the governing board of the county. The
 323 governing board of each county may determine the requirements
 324 for a written proposal, but at a minimum, each proposal must
 325 include a description of the proposed use and an estimate of the
 326 cost.

327 (e) Before expending any revenues from a tourist
 328 development tax on a use authorized in subparagraph (a)3. or
 329 paragraph (b) in excess of \$100,000, the governing board of a
 330 county or a person authorized by the governing board must
 331 commission or perform a return-on-investment analysis or cost-
 332 benefit analysis for the proposed use. The return-on-investment
 333 analysis or cost-benefit analysis must be performed by an
 334 individual who has prior experience with input-output modeling
 335 or the application of economic multipliers such as the Regional
 336 Input-Output Modeling System created by the Bureau of Economic
 337 Analysis within the United States Department of Commerce. The
 338 return-on-investment analysis or cost-benefit analysis shall be

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339 paid for by revenues received pursuant to ss. 125.0104(3)(c) and
 340 (d).

341 (f)~~(d)~~ Any use of the local option tourist development tax
 342 revenues collected pursuant to this section for a purpose not
 343 expressly authorized by paragraph (3)(l) or paragraph (3)(n) or
 344 paragraph (a), paragraph (b), or paragraph (c) of this
 345 subsection is expressly prohibited.

346 (g) As an additional means of enforcing the prohibition in
 347 paragraph (f), any remitter of the tax specified in this
 348 section, or any organization representing multiple remitters of
 349 the tax, may challenge the county's decision to devote such tax
 350 revenues to the particular use or uses that the remitter claims
 351 violate paragraph (f) in an action filed pursuant to chapter
 352 120. During the pendency of the administrative proceeding and
 353 any resulting appeal, tax revenues collected under this section
 354 may not be used to fund the challenged use or uses. The county's
 355 interpretation of this section shall be afforded no deference in
 356 the proceedings. A prevailing remitter or remitter organization
 357 shall be awarded the reasonable costs of the action plus
 358 reasonable attorney fees, including on appeal.

359 Section 2. Section 159.621, Florida Statutes, is amended
 360 to read:

361 159.621 Housing bonds exempted from taxation.—

362 (1) The bonds of a housing finance authority issued under
 363 this act, together with all notes, mortgages, security
 364 agreements, letters of credit, or other instruments that ~~which~~

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365 arise out of or are given to secure the repayment of bonds
 366 issued in connection with the financing of any housing
 367 development under this part, or a note or mortgage given with
 368 respect to a loan made by or on behalf of a housing finance
 369 authority pursuant to s. 159.608(8), as well as the interest
 370 thereon and income therefrom, are ~~shall be~~ exempt from all
 371 taxes. The exemption granted by this subsection does not apply
 372 ~~section shall not be applicable~~ to any tax imposed by chapter
 373 220 on interest, income, or profits on debt obligations owned by
 374 corporations or to any deed granted in connection with a
 375 property financed pursuant to this part.

376 (2) For a note or mortgage given with respect to a loan
 377 made by or on behalf of a housing finance authority pursuant to
 378 s. 159.608(8), to be exempt from all taxes pursuant to
 379 subsection (1), documentation from the housing finance authority
 380 affirming that the loan was made by or on behalf of the housing
 381 finance authority must be included with the mortgage at the time
 382 the mortgage is recorded.

383 Section 3. Paragraph (i) is added to subsection (6) of
 384 section 163.387, Florida Statutes, to read:

385 163.387 Redevelopment trust fund.—

386 (6) Moneys in the redevelopment trust fund may be expended
 387 from time to time for undertakings of a community redevelopment
 388 agency as described in the community redevelopment plan for the
 389 following purposes, including, but not limited to:

390 (i)1. Supporting youth centers, provided that a community

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391 redevelopment agency spends no less than 5 percent of the trust
 392 fund revenues annually to support youth centers if:

393 a. More than 50 percent of the persons younger than 18
 394 years of age living in the community redevelopment area served
 395 by the agency are in families with incomes below the federal
 396 poverty level;

397 b. The youth center submits a written request for support
 398 to the community redevelopment agency; and

399 c. The expenditures do not materially impair any bonds
 400 outstanding as of March 11, 2016.

401 2. For purposes of this paragraph, the term "youth center"
 402 means a facility owned and operated by a government entity or a
 403 corporation not for profit registered pursuant to chapter 617,
 404 the primary purpose of which is to provide educational programs,
 405 after-school activities, counseling, and other services to
 406 children aged 5 to 18 years and which has operated for no less
 407 than 2 years before its request for support from the community
 408 redevelopment agency. The term includes indoor recreational
 409 facilities as defined in s. 402.302 which are owned and operated
 410 by a government entity or corporation not for profit registered
 411 pursuant to chapter 617. The term does not include public or
 412 private schools, child care facilities as defined in s. 402.302,
 413 or private prekindergarten providers as defined in s. 1002.51.

414 Section 4. Section 195.022, Florida Statutes, is amended
 415 to read:

416 195.022 Forms to be prescribed by Department of Revenue.—

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417 The Department of Revenue shall prescribe all forms to be used
 418 by property appraisers, tax collectors, clerks of the circuit
 419 court, and value adjustment boards in administering and
 420 collecting ad valorem taxes. The department shall prescribe a
 421 form for each purpose. The county officer shall reproduce forms
 422 for distribution at the expense of his or her office. A county
 423 officer may use a form other than the form prescribed by the
 424 department upon obtaining written permission from the executive
 425 director of the department; however, a county officer may not
 426 use a form if the substantive content of the form varies from
 427 the form prescribed by the department for the same or a similar
 428 purpose. If the executive director finds good cause to grant
 429 such permission he or she may do so. The county officer may
 430 continue to use the approved form until the law that specifies
 431 the form is amended or repealed or until the officer receives
 432 written disapproval from the executive director. Otherwise, all
 433 such officers and their employees shall use the forms, and
 434 follow the instructions applicable to the forms, which are
 435 prescribed by the department. Upon request of any property
 436 appraiser or, in any event, at least once every 3 years, the
 437 department shall prescribe and furnish such aerial photographs
 438 and nonproperty ownership maps to the property appraisers as
 439 necessary to ensure that all real property within the state is
 440 properly listed on the roll. All photographs and maps furnished
 441 to a county that meets the population thresholds of a rural
 442 community as set forth in s. 288.0656(2)(e) ~~counties with a~~

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443 ~~population of 25,000 or fewer~~ shall be paid for by the
 444 department as provided by law. For a county that does not meet
 445 those population thresholds ~~counties with a population greater~~
 446 ~~than 25,000~~, the department shall furnish such items at the
 447 property appraiser's expense. The department may incur
 448 reasonable expenses for procuring aerial photographs and
 449 nonproperty ownership maps and may charge a fee to the
 450 respective property appraiser equal to the cost incurred. The
 451 department shall deposit such fees into the Certification
 452 Program Trust Fund created pursuant to s. 195.002. There shall
 453 be a separate account in the trust fund for the aid and
 454 assistance activity of providing aerial photographs and
 455 nonproperty ownership maps to property appraisers. The
 456 department shall use money in the fund to pay such expenses. All
 457 forms and maps and instructions relating to their use must be
 458 substantially uniform throughout the state. An officer may
 459 employ supplemental forms and maps, at the expense of his or her
 460 office, which he or she deems expedient for the purpose of
 461 administering and collecting ad valorem taxes. The forms
 462 required in ss. 193.461(3)(a) and 196.011(1) for renewal
 463 purposes must require sufficient information for the property
 464 appraiser to evaluate the changes in use since the prior year.
 465 If the property appraiser determines, in the case of a taxpayer,
 466 that he or she has insufficient current information upon which
 467 to approve the exemption, or if the information on the renewal
 468 form is inadequate for him or her to evaluate the taxable status

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469 of the property, he or she may require the resubmission of an
 470 original application.

471 Section 5. Effective January 1, 2017, paragraph (a) of
 472 subsection (1) of section 196.011, Florida Statutes, is amended
 473 to read:

474 196.011 Annual application required for exemption.—

475 (1) (a) Except as provided in s. 196.081(1)(b), every
 476 person or organization who, on January 1, has the legal title to
 477 real or personal property, except inventory, which is entitled
 478 by law to exemption from taxation as a result of its ownership
 479 and use shall, on or before March 1 of each year, file an
 480 application for exemption with the county property appraiser,
 481 listing and describing the property for which exemption is
 482 claimed and certifying its ownership and use. The Department of
 483 Revenue shall prescribe the forms upon which the application is
 484 made. Failure to make application, when required, on or before
 485 March 1 of any year shall constitute a waiver of the exemption
 486 privilege for that year, except as provided in subsection (7) or
 487 subsection (8).

488 Section 6. Effective upon this act becoming a law,
 489 paragraph (b) of subsection (14) and paragraph (b) of subsection
 490 (15) of section 196.012, Florida Statutes, are amended to read:

491 196.012 Definitions.—For the purpose of this chapter, the
 492 following terms are defined as follows, except where the context
 493 clearly indicates otherwise:

494 (14) "New business" means:

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495 (b) Any business or organization located in an area that
 496 was designated as an enterprise zone pursuant to chapter 290 as
 497 of December 30, 2015, or brownfield area that first begins
 498 operation on a site clearly separate from any other commercial
 499 or industrial operation owned by the same business or
 500 organization.

501 (15) "Expansion of an existing business" means:

502 (b) Any business or organization located in an area that
 503 was designated as an enterprise zone pursuant to chapter 290 as
 504 of December 30, 2015, or brownfield area that increases
 505 operations on a site located within the same zone or area
 506 colocated with a commercial or industrial operation owned by the
 507 same business or organization under common control with the same
 508 business or organization.

509 Section 7. Effective January 1, 2017, subsections (1) and
 510 (4) of section 196.081, Florida Statutes, are amended,
 511 subsections (5) and (6) are renumbered as subsections (6) and
 512 (7), respectively, and a new subsection (5) is added to that
 513 section, to read:

514 196.081 Exemption for certain permanently and totally
 515 disabled veterans and for surviving spouses of veterans;
 516 exemption for surviving spouses of first responders who die in
 517 the line of duty.—

518 (1)(a) Any real estate that is owned and used as a
 519 homestead by a veteran who was honorably discharged with a
 520 service-connected total and permanent disability and for whom a

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521 letter from the United States Government or United States
 522 Department of Veterans Affairs or its predecessor has been
 523 issued certifying that the veteran is totally and permanently
 524 disabled is exempt from taxation, if the veteran is a permanent
 525 resident of this state on January 1 of the tax year for which
 526 exemption is being claimed or was a permanent resident of this
 527 state on January 1 of the year the veteran died.

528 (b) Notwithstanding s. 196.011(1) and the timing of the
 529 residency requirements of s. 196.031(1) (a), a veteran may seek
 530 an exemption under paragraph (a) to be applied to a tax year for
 531 property that the veteran acquired and used as a homestead after
 532 January 1 of that tax year if the veteran received the exemption
 533 on another property in the immediately preceding tax year. To
 534 receive the exemption pursuant to this paragraph, the veteran
 535 must file an application with the property appraiser within 30
 536 days after acquiring the new property and no later than the 25th
 537 day following the mailing by the property appraiser of the
 538 notices required under s. 194.011(1). The application must list
 539 and describe both the previous homestead and the new property,
 540 and the veteran must certify under oath that he or she:

- 541 1. Is otherwise qualified to receive the exemption under
- 542 this section;
- 543 2. Holds legal title to the new property; and
- 544 3. Uses or intends to use the new property as his or her
- 545 homestead.

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547 If the exemption is granted on the new homestead, the previous
 548 homestead may not receive the exemption in that tax year unless
 549 the subsequent owner of the previous homestead is qualified to
 550 receive the exemption pursuant to paragraph (a).

551 (4) Any real estate that is owned and used as a homestead
 552 by the surviving spouse of a veteran who died from service-
 553 connected causes while on active duty as a member of the United
 554 States Armed Forces and for whom a letter from the United States
 555 Government or United States Department of Veterans Affairs or
 556 its predecessor has been issued certifying that the veteran who
 557 died from service-connected causes while on active duty is
 558 exempt from taxation ~~if the veteran was a permanent resident of~~
 559 ~~this state on January 1 of the year in which the veteran died.~~

560 (5) (a) The unremarried surviving spouse of a veteran who
 561 was honorably discharged with a service-connected total and
 562 permanent disability is entitled to the same exemption that
 563 would otherwise be granted to a surviving spouse as described in
 564 subsections (1)-(3) if, at the time of the veteran's death, the
 565 veteran or the veteran's surviving spouse owned property in
 566 another state in the United States and used it in a manner that
 567 would have qualified for homestead exemption under s. 196.031
 568 had the property been located in this state on January 1 of the
 569 year the veteran died. To qualify for the exemption under this
 570 subsection, the unremarried surviving spouse, subsequent to the
 571 death of the veteran, must hold the legal or beneficial title to
 572 homestead property in this state and permanently reside thereon

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573 as specified in s. 196.031 as of January 1 of the tax year for
 574 which the exemption is being claimed.

575 (b) The unremarried surviving spouse must provide the
 576 documentation described in subsection (2) to the property
 577 appraiser in the county in which the property is located.

578 (c) The tax exemption provided in this subsection:

579 1. Is available until the surviving spouse remarries.

580 2. May be transferred to a new residence, in an amount not
 581 to exceed the amount granted from the most recent ad valorem tax
 582 roll, as long as the property is used as the surviving spouse's
 583 homestead property and the surviving spouse does not remarry.

584 Section 8. Effective January 1, 2017, section 196.1978,
 585 Florida Statutes, is amended to read:

586 196.1978 Affordable housing property exemption.—

587 (1) Property used to provide affordable housing to
 588 eligible persons as defined by s. 159.603 and natural persons or
 589 families meeting the extremely-low-income, very-low-income, low-
 590 income, or moderate-income limits specified in s. 420.0004,
 591 which is owned entirely by a nonprofit entity that is a
 592 corporation not for profit, qualified as charitable under s.
 593 501(c)(3) of the Internal Revenue Code and in compliance with
 594 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned
 595 by an exempt entity and used for a charitable purpose, and those
 596 portions of the affordable housing property that provide housing
 597 to natural persons or families classified as extremely low
 598 income, very low income, low income, or moderate income under s.

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599 420.0004 are exempt from ad valorem taxation to the extent
 600 authorized under s. 196.196. All property identified in this
 601 subsection ~~section~~ must comply with the criteria provided under
 602 s. 196.195 for determining exempt status and applied by property
 603 appraisers on an annual basis. The Legislature intends that any
 604 property owned by a limited liability company which is
 605 disregarded as an entity for federal income tax purposes
 606 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated
 607 as owned by its sole member.

608 (2) (a) Notwithstanding ss. 196.195 and 196.196, property
 609 in a multifamily project that meets the requirements of
 610 subparagraphs 1. and 2. is considered property used for a
 611 charitable purpose and shall receive a 50-percent discount from
 612 the amount of ad valorem tax otherwise owed beginning in the
 613 16th year of the term of the recorded agreement on those
 614 portions of the affordable housing property that provide housing
 615 to natural persons or families meeting the extremely-low-
 616 income, very-low-income, or low-income limits specified in s.
 617 420.0004. The multifamily project must:

618 1. Contain more than 70 units that are used to provide
 619 affordable housing to natural persons or families meeting the
 620 extremely-low-income, very-low-income, or low-income limits
 621 specified in s. 420.0004; and

622 2. Be subject to an agreement with the Florida Housing
 623 Finance Corporation recorded in the official records of the
 624 county in which the property is located to provide affordable

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625 housing to extremely-low-income, very-low-income, or low-income
 626 persons.

627
 628 This discount terminates if the property no longer serves
 629 extremely-low-income, very-low-income, or low-income persons
 630 pursuant to the recorded agreement.

631 (b) To receive the discount under paragraph (a), a
 632 qualified applicant must submit an application to the county
 633 property appraiser by March 1.

634 (c) The property appraiser shall apply the discount by
 635 reducing the taxable value before certifying the tax roll to the
 636 tax collector.

637 1. The property appraiser shall first ascertain all other
 638 applicable exemptions, including exemptions provided pursuant to
 639 local option, and deduct all other exemptions from the assessed
 640 value.

641 2. Fifty percent of the remaining value shall be
 642 subtracted to yield the discounted taxable value.

643 3. The resulting taxable value shall be included in the
 644 certification for use by taxing authorities in setting millage.

645 4. The property appraiser shall place the discounted
 646 amount on the tax roll when it is extended.

647 Section 9. Effective upon this act becoming a law,
 648 subsection (5) of section 196.1995, Florida Statutes, is amended
 649 to read:

650 196.1995 Economic development ad valorem tax exemption.—

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651 (5) Upon a majority vote in favor of such authority, the
 652 board of county commissioners or the governing authority of the
 653 municipality, at its discretion, by ordinance may exempt from ad
 654 valorem taxation up to 100 percent of the assessed value of all
 655 improvements to real property made by or for the use of a new
 656 business and of all tangible personal property of such new
 657 business, or up to 100 percent of the assessed value of all
 658 added improvements to real property made to facilitate the
 659 expansion of an existing business and of the net increase in all
 660 tangible personal property acquired to facilitate such expansion
 661 of an existing business. To qualify for this exemption, the
 662 improvements to real property must be made or the tangible
 663 personal property must be added or increased after approval by
 664 motion or resolution of the local governing body, subject to
 665 ordinance adoption or on or after the day the ordinance is
 666 adopted. However, if the authority to grant exemptions is
 667 approved in a referendum in which the ballot question contained
 668 in subsection (3) appears on the ballot, the authority of the
 669 board of county commissioners or the governing authority of the
 670 municipality to grant exemptions is limited solely to new
 671 businesses and expansions of existing businesses that are
 672 located in an area which was designated as an enterprise zone
 673 pursuant to chapter 290 as of December 30, 2015 or in a
 674 brownfield area. New businesses and expansions of existing
 675 businesses located in an area that was designated as an
 676 enterprise zone pursuant to chapter 290 as of December 30, 2015,

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677 but not in a brownfield area, may qualify for the exemption only
 678 if approved by motion or resolution of the local governing body,
 679 subject to ordinance adoption, or by ordinance prior to December
 680 31, 2105. Property acquired to replace existing property shall
 681 not be considered to facilitate a business expansion. The
 682 exemption applies only to taxes levied by the respective unit of
 683 government granting the exemption. The exemption does not apply,
 684 however, to taxes levied for the payment of bonds or to taxes
 685 authorized by a vote of the electors pursuant to s. 9(b) or s.
 686 12, Art. VII of the State Constitution. Any such exemption shall
 687 remain in effect for up to 10 years with respect to any
 688 particular facility, regardless of any change in the authority
 689 of the county or municipality to grant such exemptions or the
 690 expiration of the Enterprise Zone Act pursuant to chapter 290.

691 The exemption shall not be prolonged or extended by granting
 692 exemptions from additional taxes or by virtue of any
 693 reorganization or sale of the business receiving the exemption.

694 Section 10. Section 201.15, Florida Statutes, is amended
 695 to read:

696 201.15 Distribution of taxes collected.—All taxes
 697 collected under this chapter are hereby pledged and shall be
 698 first made available to make payments when due on bonds issued
 699 pursuant to s. 215.618 or s. 215.619, or any other bonds
 700 authorized to be issued on a parity basis with such bonds. Such
 701 pledge and availability for the payment of these bonds shall
 702 have priority over any requirement for the payment of service

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703 charges or costs of collection and enforcement under this
 704 section. All taxes collected under this chapter, except taxes
 705 distributed to the Land Acquisition Trust Fund pursuant to
 706 subsections (1) and (2), are subject to the service charge
 707 imposed in s. 215.20(1). Before distribution pursuant to this
 708 section, the Department of Revenue shall deduct amounts
 709 necessary to pay the costs of the collection and enforcement of
 710 the tax levied by this chapter. The costs and service charge may
 711 not be levied against any portion of taxes pledged to debt
 712 service on bonds to the extent that the costs and service charge
 713 are required to pay any amounts relating to the bonds. All of
 714 the costs of the collection and enforcement of the tax levied by
 715 this chapter and the service charge shall be available and
 716 transferred to the extent necessary to pay debt service and any
 717 other amounts payable with respect to bonds authorized before
 718 January 1, 2017 ~~2015~~, secured by revenues distributed pursuant
 719 to this section. All taxes remaining after deduction of costs
 720 shall be distributed as follows:

721 (1) Amounts necessary to make payments on bonds issued
 722 pursuant to s. 215.618 or s. 215.619, as provided under
 723 paragraphs (3)(a) and (b), or on any other bonds authorized to
 724 be issued on a parity basis with such bonds shall be deposited
 725 into the Land Acquisition Trust Fund.

726 (2) If the amounts deposited pursuant to subsection (1)
 727 are less than 33 percent of all taxes collected after first
 728 deducting the costs of collection, an amount equal to 33 percent

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729 of all taxes collected after first deducting the costs of
 730 collection, minus the amounts deposited pursuant to subsection
 731 (1), shall be deposited into the Land Acquisition Trust Fund.

732 (3) Amounts on deposit in the Land Acquisition Trust Fund
 733 shall be used in the following order:

734 (a) Payment of debt service or funding of debt service
 735 reserve funds, rebate obligations, or other amounts payable with
 736 respect to Florida Forever bonds issued pursuant to s. 215.618.
 737 The amount used for such purposes may not exceed \$300 million in
 738 each fiscal year. It is the intent of the Legislature that all
 739 bonds issued to fund the Florida Forever Act be retired by
 740 December 31, 2040. Except for bonds issued to refund previously
 741 issued bonds, no series of bonds may be issued pursuant to this
 742 paragraph unless such bonds are approved and the debt service
 743 for the remainder of the fiscal year in which the bonds are
 744 issued is specifically appropriated in the General
 745 Appropriations Act.

746 (b) Payment of debt service or funding of debt service
 747 reserve funds, rebate obligations, or other amounts due with
 748 respect to Everglades restoration bonds issued pursuant to s.
 749 215.619. Taxes distributed under paragraph (a) and this
 750 paragraph must be collectively distributed on a pro rata basis
 751 when the available moneys under this subsection are not
 752 sufficient to cover the amounts required under paragraph (a) and
 753 this paragraph.

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755 Bonds issued pursuant to s. 215.618 or s. 215.619 are equally
 756 and ratably secured by moneys distributable to the Land
 757 Acquisition Trust Fund.

758 (4) After the required distributions to the Land
 759 Acquisition Trust Fund pursuant to subsections (1) and (2) and
 760 deduction of the service charge imposed pursuant to s.
 761 215.20(1), the remainder shall be distributed as follows:

762 (a) The lesser of 24.18442 percent of the remainder or
 763 \$541.75 million in each fiscal year shall be paid into the State
 764 Treasury to the credit of the State Transportation Trust Fund.
 765 Of such funds, \$75 million for each fiscal year shall be
 766 transferred to the State Economic Enhancement and Development
 767 Trust Fund within the Department of Economic Opportunity.

768 Notwithstanding any other law, the remaining amount credited to
 769 the State Transportation Trust Fund shall be used for:

770 1. Capital funding for the New Starts Transit Program,
 771 authorized by Title 49, U.S.C. s. 5309 and specified in s.
 772 341.051, in the amount of 10 percent of the funds;

773 2. The Small County Outreach Program specified in s.
 774 339.2818, in the amount of 10 percent of the funds;

775 3. The Strategic Intermodal System specified in ss.
 776 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent
 777 of the funds after deduction of the payments required pursuant
 778 to subparagraphs 1. and 2.; and

779 4. The Transportation Regional Incentive Program specified
 780 in s. 339.2819, in the amount of 25 percent of the funds after

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781 deduction of the payments required pursuant to subparagraphs 1.
 782 and 2. The first \$60 million of the funds allocated pursuant to
 783 this subparagraph shall be allocated annually to the Florida
 784 Rail Enterprise for the purposes established in s. 341.303(5).

785 (b) The lesser of 0.1456 percent of the remainder or \$3.25
 786 million in each fiscal year shall be paid into the State
 787 Treasury to the credit of the Grants and Donations Trust Fund in
 788 the Department of Economic Opportunity to fund technical
 789 assistance to local governments.

790 Moneys distributed pursuant to paragraphs (a) and (b) may not be
 791 pledged for debt service unless such pledge is approved by
 792 referendum of the voters.

793 (c) Eleven and twenty-four hundredths percent of the
 794 remainder in each fiscal year shall be paid into the State
 795 Treasury to the credit of the State Housing Trust Fund. Of such
 796 funds, the first \$35 million shall be transferred annually,
 797 subject to any distribution required under subsection (5), to
 798 the State Economic Enhancement and Development Trust Fund within
 799 the Department of Economic Opportunity. The remainder shall be
 800 used as follows:

801 1. Half of that amount shall be used for the purposes for
 802 which the State Housing Trust Fund was created and exists by
 803 law.

804 2. Half of that amount shall be paid into the State
 805 Treasury to the credit of the Local Government Housing Trust
 806 Fund and used for the purposes for which the Local Government

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807 Housing Trust Fund was created and exists by law.

808 (d) Twelve and ninety-three hundredths percent of the
 809 remainder in each fiscal year shall be paid into the State
 810 Treasury to the credit of the State Housing Trust Fund. Of such
 811 funds, the first \$40 million shall be transferred annually,
 812 subject to any distribution required under subsection (5), to
 813 the State Economic Enhancement and Development Trust Fund within
 814 the Department of Economic Opportunity. The remainder shall be
 815 used as follows:

816 1. Twelve and one-half percent of that amount shall be
 817 deposited into the State Housing Trust Fund and expended by the
 818 Department of Economic Opportunity and the Florida Housing
 819 Finance Corporation for the purposes for which the State Housing
 820 Trust Fund was created and exists by law.

821 2. Eighty-seven and one-half percent of that amount shall
 822 be distributed to the Local Government Housing Trust Fund and
 823 used for the purposes for which the Local Government Housing
 824 Trust Fund was created and exists by law. Funds from this
 825 category may also be used to provide for state and local
 826 services to assist the homeless.

827 (e) The lesser of 0.017 percent of the remainder or
 828 \$300,000 in each fiscal year shall be paid into the State
 829 Treasury to the credit of the General Inspection Trust Fund to
 830 be used to fund oyster management and restoration programs as
 831 provided in s. 379.362(3).

832 (5) Distributions to the State Housing Trust Fund pursuant

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833 to paragraphs (4) (c) and (d) must be sufficient to cover amounts
 834 required to be transferred to the Florida Affordable Housing
 835 Guarantee Program's annual debt service reserve and guarantee
 836 fund pursuant to s. 420.5092(6) (a) and (b) up to the amount
 837 required to be transferred to such reserve and fund based on the
 838 percentage distribution of documentary stamp tax revenues to the
 839 State Housing Trust Fund which is in effect in the 2004-2005
 840 fiscal year.

841 (6) After the distributions provided in the preceding
 842 subsections, any remaining taxes shall be paid into the State
 843 Treasury to the credit of the General Revenue Fund.

844 Section 11. Paragraph (b) of subsection (1) of section
 845 206.9825, Florida Statutes, is amended to read:

846 206.9825 Aviation fuel tax.—

847 (1)

848 (b) Any licensed wholesaler or terminal supplier that
 849 delivers aviation fuel to an air carrier offering
 850 transcontinental jet service and that, after January 1, 1996,
 851 but before July 1, 2016, increases the air carrier's Florida
 852 workforce by more than 1,000 ~~1000~~ percent and by 250 or more
 853 full-time equivalent employee positions, may receive a credit or
 854 refund as the ultimate vendor of the aviation fuel for the 6.9
 855 cents excise tax previously paid, provided that the air carrier
 856 has no facility for fueling highway vehicles from the tank in
 857 which the aviation fuel is stored. In calculating the new or
 858 additional Florida full-time equivalent employee positions, any

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859 full-time equivalent employee positions of parent or subsidiary
 860 corporations which existed before January 1, 1996, shall not be
 861 counted toward reaching the Florida employment increase
 862 thresholds. The refund allowed under this paragraph is in
 863 furtherance of the goals and policies of the State Comprehensive
 864 Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,
 865 4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.

866 Section 12. Effective July 1, 2019, section 206.9825,
 867 Florida Statutes, as amended by this act, is amended to read:

868 206.9825 Aviation fuel tax.—

869 (1) (a) Except as otherwise provided in this part, an
 870 excise tax of 4.27 ~~6.9~~ cents per gallon of aviation fuel is
 871 imposed upon every gallon of aviation fuel sold in this state,
 872 or brought into this state for use, upon which such tax has not
 873 been paid or the payment thereof has not been lawfully assumed
 874 by some person handling the same in this state. Fuel taxed
 875 pursuant to this part is ~~shall~~ not be subject to the taxes
 876 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),
 877 and (d).

878 ~~(b) Any licensed wholesaler or terminal supplier that~~
 879 ~~delivers aviation fuel to an air carrier offering~~
 880 ~~transcontinental jet service and that, after January 1, 1996,~~
 881 ~~but before July 1, 2016, increases the air carrier's Florida~~
 882 ~~workforce by more than 1,000 percent and by 250 or more full-~~
 883 ~~time equivalent employee positions, may receive a credit or~~
 884 ~~refund as the ultimate vendor of the aviation fuel for the 6.9~~

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885 ~~cents excise tax previously paid, provided that the air carrier~~
 886 ~~has no facility for fueling highway vehicles from the tank in~~
 887 ~~which the aviation fuel is stored. In calculating the new or~~
 888 ~~additional Florida full-time equivalent employee positions, any~~
 889 ~~full-time equivalent employee positions of parent or subsidiary~~
 890 ~~corporations which existed before January 1, 1996, shall not be~~
 891 ~~counted toward reaching the Florida employment increase~~
 892 ~~thresholds. The refund allowed under this paragraph is in~~
 893 ~~furtherance of the goals and policies of the State Comprehensive~~
 894 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~
 895 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~
 896 ~~(c) If, before July 1, 2001, the number of full-time~~
 897 ~~equivalent employee positions created or added to the air~~
 898 ~~carrier's Florida workforce falls below 250, the exemption~~
 899 ~~granted pursuant to this section shall not apply during the~~
 900 ~~period in which the air carrier has fewer than the 250~~
 901 ~~additional employees.~~
 902 ~~(d) The exemption taken by credit or refund pursuant to~~
 903 ~~paragraph (b) shall apply only under the terms and conditions~~
 904 ~~set forth therein. If any part of that paragraph is judicially~~
 905 ~~declared to be unconstitutional or invalid, the validity of any~~
 906 ~~provisions taxing aviation fuel shall not be affected and all~~
 907 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
 908 ~~as if the exemption was never enacted. Every person benefiting~~
 909 ~~from such exemption shall be liable for and make payment of all~~
 910 ~~taxes for which a credit or refund was granted.~~

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911 (b)~~(e)~~1. Sales of aviation fuel to, and exclusively used
 912 for flight training through a school of aeronautics or college
 913 of aviation by, a college based in this state which is a tax-
 914 exempt organization under s. 501(c)(3) of the Internal Revenue
 915 Code or a university based in this state are exempt from the tax
 916 imposed by this part if the college or university:

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

919 b. Offers a graduate program in aeronautical or aerospace
 920 engineering or offers flight training through a school of
 921 aeronautics or college of aviation.

922 2. A licensed wholesaler or terminal supplier that sells
 923 aviation fuel to a college or university qualified under this
 924 paragraph and that does not collect the aviation fuel tax from
 925 the college or university on such sale may receive an ultimate
 926 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously
 927 paid on the aviation fuel delivered to such college or
 928 university.

929 3. A college or university qualified under this paragraph
 930 which purchases aviation fuel from a retail supplier, including
 931 a fixed-base operator, and pays the 4.27-cent ~~6.9-cent~~ excise
 932 tax on the purchase may apply for and receive a refund of the
 933 aviation fuel tax paid.

934 (2) (a) An excise tax of 4.27 ~~6.9~~ cents per gallon is
 935 imposed on each gallon of kerosene in the same manner as
 936 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

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937 (b) The exemptions provided by s. 206.874 shall apply to
 938 kerosene if the dyeing and marking requirements of s. 206.8741
 939 are met.

940 (c) Kerosene prepackaged in containers of 5 gallons or
 941 less and labeled "Not for Use in a Motor Vehicle" is exempt from
 942 the taxes imposed by this part when sold for home heating and
 943 cooking. Packagers may qualify for a refund of taxes previously
 944 paid, as prescribed by the department.

945 (d) Sales of kerosene in quantities of 5 gallons or less
 946 by a person not licensed under this chapter who has no
 947 facilities for placing kerosene in the fuel supply system of a
 948 motor vehicle may qualify for a refund of taxes paid. Refunds of
 949 taxes paid shall be limited to sales for use in home heating or
 950 cooking and shall be documented as prescribed by the department.

951 (3) An excise tax of 4.27 ~~6.9~~ cents per gallon is imposed
 952 on each gallon of aviation gasoline in the manner prescribed by
 953 paragraph (2) (a). However, the exemptions allowed by paragraph
 954 (2) (b) do not apply to aviation gasoline.

955 (4) Any licensed wholesaler or terminal supplier that
 956 delivers undyed kerosene to a residence for home heating or
 957 cooking may receive a credit or refund as the ultimate vendor of
 958 the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax previously
 959 paid.

960 (5) Any licensed wholesaler or terminal supplier that
 961 delivers undyed kerosene to a retail dealer not licensed as a
 962 wholesaler or terminal supplier for sale as a home heating or

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963 cooking fuel may receive a credit or refund as the ultimate
 964 vendor of the kerosene for the 4.27-cent ~~6.9-cents~~ excise tax
 965 previously paid, provided the retail dealer has no facility for
 966 fueling highway vehicles from the tank in which the kerosene is
 967 stored.

968 (6) Any person who fails to meet the requirements of this
 969 section is subject to a backup tax as provided by s. 206.873.

970 Section 13. Section 210.13, Florida Statutes, is amended
 971 to read:

972 210.13 Determination of tax on failure to file a return.—
 973 If a dealer or other person required to remit the tax under this
 974 part fails to file any return required under this part, ~~or,~~
 975 having filed an incorrect or insufficient return, fails to file
 976 a correct or sufficient return, as the case may require, within
 977 10 days after the giving of notice to the dealer or other person
 978 by the Division of Alcoholic Beverages and Tobacco that such
 979 return or corrected or sufficient return is required, the
 980 division shall determine the amount of tax due by such dealer or
 981 other person any time within 3 years after the making of the
 982 earliest sale included in such determination and give written
 983 notice of such determination to such dealer or other person.
 984 Such a determination shall finally and irrevocably fix the tax
 985 unless the dealer or other person against whom it is assessed
 986 ~~shall,~~ within 30 days after the giving of notice of such
 987 determination, applies ~~apply~~ to the division for a hearing.
 988 Judicial review shall not be granted unless the amount of tax

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989 | stated in the decision, with penalties thereon, if any, is ~~shall~~
 990 | ~~have been~~ first deposited with the division, and an undertaking
 991 | or bond filed in the court in which such cause may be pending in
 992 | such amount and with such sureties as the court shall approve,
 993 | conditioned that if such proceeding be dismissed or the decision
 994 | of the division confirmed, the applicant for review will pay all
 995 | costs and charges which may accrue against the applicant in the
 996 | prosecution of the proceeding. At the option of the applicant,
 997 | such undertaking or bond may be in an additional sum sufficient
 998 | to cover the tax, penalties, costs, and charges aforesaid, in
 999 | which event the applicant shall not be required to pay such tax
 1000 | and penalties precedent to the granting of such review by such
 1001 | court.

1002 | Section 14. Subsections (1) through (13) of section
 1003 | 210.25, Florida Statutes, are renumbered as subsections (2)
 1004 | through (14), respectively, a new subsection (1) is added to
 1005 | that section, and present subsections (11) and (13) of that
 1006 | section are amended, to read:

1007 | 210.25 Definitions.—As used in this part:

1008 | (1) "Affiliate" means a manufacturer or other person that
 1009 | directly or indirectly, through one or more intermediaries,
 1010 | controls or is controlled by a distributor or that is under
 1011 | common control with a distributor.

1012 | (12)-(11) "Tobacco products" means loose tobacco suitable
 1013 | for smoking; snuff; snuff flour; loose tobacco; cavendish; plug
 1014 | and twist tobacco; fine cuts and other chewing tobaccos; shorts;

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1015 refuse scraps; clippings, cuttings, and sweepings of tobacco;⁷
 1016 and all other kinds and forms of products made in whole or in
 1017 part from tobacco leaves for use prepared in such manner as to
 1018 be suitable for chewing or sniffing. The term; but "tobacco
 1019 products" does not include cigarettes, as defined in by s.
 1020 210.01(1), or cigars.

1021 (14)-(13) "Wholesale sales price" means the sum of:
 1022 (a) The full price paid by the distributor to acquire the
 1023 tobacco products, including charges by the seller for the cost
 1024 of materials, the cost of labor and service, charges for
 1025 transportation and delivery, the federal excise tax, and any
 1026 other charge, even if the charge is listed as a separate item on
 1027 the invoice paid by the established price for which a
 1028 manufacturer sells a tobacco product to a distributor, exclusive
 1029 of any diminution by volume or other discounts, including a
 1030 discount provided to a distributor by an affiliate; and
 1031 (b) The federal excise tax paid by the distributor on the
 1032 tobacco products if the tax is not included in the full price
 1033 under paragraph (a).

1034 Section 15. Effective January 1, 2017, paragraphs (c) and
 1035 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1036 amended, and paragraph (e) is added to that subsection, to read:

1037 212.031 Tax on rental or license fee for use of real
 1038 property.—

1039 (1)

1040 (c) For the exercise of such privilege, a tax is levied in

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1041 an amount equal to 5 ½ percent, except for the period beginning
 1042 January 1, 2018, and ending December 31, 2018, during which
 1043 period the tax shall be levied in an amount equal to 4 percent,
 1044 of and on the total rent or license fee charged for such real
 1045 property by the person charging or collecting the rental or
 1046 license fee. The total rent or license fee charged for such real
 1047 property shall include payments for the granting of a privilege
 1048 to use or occupy real property for any purpose and shall include
 1049 base rent, percentage rents, or similar charges. Such charges
 1050 shall be included in the total rent or license fee subject to
 1051 tax under this section whether or not they can be attributed to
 1052 the ability of the lessor's or licensor's property as used or
 1053 operated to attract customers. Payments for intrinsically
 1054 valuable personal property such as franchises, trademarks,
 1055 service marks, logos, or patents are not subject to tax under
 1056 this section. In the case of a contractual arrangement that
 1057 provides for both payments taxable as total rent or license fee
 1058 and payments not subject to tax, the tax shall be based on a
 1059 reasonable allocation of such payments and shall not apply to
 1060 that portion which is for the nontaxable payments.

1061 (d) When the rental or license fee of any such real
 1062 property is paid by way of property, goods, wares, merchandise,
 1063 services, or other thing of value, the tax shall be at the rate
 1064 of 5 ½ percent, except for the period beginning January 1, 2018,
 1065 and ending December 31, 2018, during which period the tax shall
 1066 be levied in an amount equal to 4 percent, of the value of the

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1067 | property, goods, wares, merchandise, services, or other thing of
 1068 | value.

1069 | (e) The tax rate in effect at the time that the tenant or
 1070 | person occupies, uses, or is entitled to the occupancy or use of
 1071 | the real property is the tax rate applicable to a transaction
 1072 | taxable pursuant to this section, regardless of when a rent or
 1073 | license fee payment is due or paid. The applicable tax rate may
 1074 | not be avoided by delaying or accelerating rent or license fee
 1075 | payments.

1076 | Section 16. Paragraph (c) of subsection (1) of section
 1077 | 212.04, Florida Statutes, is amended to read:

1078 | 212.04 Admissions tax; rate, procedure, enforcement.—

1079 | (1)

1080 | (c)1. The provisions of this chapter that authorize a tax-
 1081 | exempt sale for resale do not apply to sales of admissions.
 1082 | However, if a purchaser of an admission subsequently resells the
 1083 | admission for more than the amount paid, the purchaser shall
 1084 | collect tax on the full sales price and may take credit for the
 1085 | amount of tax previously paid. If the purchaser of the admission
 1086 | subsequently resells it for an amount equal to or less than the
 1087 | amount paid, the purchaser shall not collect any additional tax
 1088 | ~~or, nor shall the purchaser~~ be allowed to take credit for the
 1089 | amount of tax previously paid.

1090 | 2. If a purchaser subsequently resells an admission to an
 1091 | entity that has a valid sales tax exemption certificate from the
 1092 | department, excluding an annual resale certificate, the

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1093 purchaser may seek a refund or credit from the vendor. Upon an
 1094 adequate showing of the ultimate exempt nature of the
 1095 transaction, the vendor shall refund or credit the tax paid by
 1096 the purchaser and may then seek a refund or credit of the tax
 1097 from the department based on the ultimate exempt nature of the
 1098 transaction. The refund or credit is allowable only if the
 1099 vendor can show that the tax on the exempt transaction has been
 1100 remitted to the department. If the tax has not yet been remitted
 1101 to the department, the vendor may retain the exemption
 1102 documentation in lieu of remitting tax to the department. This
 1103 subparagraph is repealed July 1, 2019.

1104 Section 17. Paragraph (a) of subsection (1) of section
 1105 212.05, Florida Statutes, is amended to read:

1106 212.05 Sales, storage, use tax.—It is hereby declared to
 1107 be the legislative intent that every person is exercising a
 1108 taxable privilege who engages in the business of selling
 1109 tangible personal property at retail in this state, including
 1110 the business of making mail order sales, or who rents or
 1111 furnishes any of the things or services taxable under this
 1112 chapter, or who stores for use or consumption in this state any
 1113 item or article of tangible personal property as defined herein
 1114 and who leases or rents such property within the state.

1115 (1) For the exercise of such privilege, a tax is levied on
 1116 each taxable transaction or incident, which tax is due and
 1117 payable as follows:

1118 (a)1.a. At the rate of 6 percent of the sales price of

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1119 | each item or article of tangible personal property when sold at
 1120 | retail in this state, computed on each taxable sale for the
 1121 | purpose of remitting the amount of tax due the state, and
 1122 | including each and every retail sale.

1123 | b. Each occasional or isolated sale of an aircraft, boat,
 1124 | mobile home, or motor vehicle of a class or type which is
 1125 | required to be registered, licensed, titled, or documented in
 1126 | this state or by the United States Government shall be subject
 1127 | to tax at the rate provided in this paragraph. The department
 1128 | shall by rule adopt any nationally recognized publication for
 1129 | valuation of used motor vehicles as the reference price list for
 1130 | any used motor vehicle which is required to be licensed pursuant
 1131 | to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
 1132 | party to an occasional or isolated sale of such a vehicle
 1133 | reports to the tax collector a sales price which is less than 80
 1134 | percent of the average loan price for the specified model and
 1135 | year of such vehicle as listed in the most recent reference
 1136 | price list, the tax levied under this paragraph shall be
 1137 | computed by the department on such average loan price unless the
 1138 | parties to the sale have provided to the tax collector an
 1139 | affidavit signed by each party, or other substantial proof,
 1140 | stating the actual sales price. Any party to such sale who
 1141 | reports a sales price less than the actual sales price is guilty
 1142 | of a misdemeanor of the first degree, punishable as provided in
 1143 | s. 775.082 or s. 775.083. The department shall collect or
 1144 | attempt to collect from such party any delinquent sales taxes.

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1145 In addition, such party shall pay any tax due and any penalty
 1146 and interest assessed plus a penalty equal to twice the amount
 1147 of the additional tax owed. Notwithstanding any other provision
 1148 of law, the Department of Revenue may waive or compromise any
 1149 penalty imposed pursuant to this subparagraph.

1150 2. This paragraph does not apply to the sale of a boat or
 1151 aircraft by or through a registered dealer under this chapter to
 1152 a purchaser who, at the time of taking delivery, is a
 1153 nonresident of this state, does not make his or her permanent
 1154 place of abode in this state, and is not engaged in carrying on
 1155 in this state any employment, trade, business, or profession in
 1156 which the boat or aircraft will be used in this state, or is a
 1157 corporation none of the officers or directors of which is a
 1158 resident of, or makes his or her permanent place of abode in,
 1159 this state, or is a noncorporate entity that has no individual
 1160 vested with authority to participate in the management,
 1161 direction, or control of the entity's affairs who is a resident
 1162 of, or makes his or her permanent abode in, this state. For
 1163 purposes of this exemption, either a registered dealer acting on
 1164 his or her own behalf as seller, a registered dealer acting as
 1165 broker on behalf of a seller, or a registered dealer acting as
 1166 broker on behalf of the purchaser may be deemed to be the
 1167 selling dealer. This exemption shall not be allowed unless:

1168 a. The purchaser removes a qualifying boat, as described
 1169 in sub-subparagraph f., from the state within 90 days after the
 1170 date of purchase or extension, or the purchaser removes a

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1171 nonqualifying boat or an aircraft from this state within 10 days
 1172 after the date of purchase or, when the boat or aircraft is
 1173 repaired or altered, within 20 days after completion of the
 1174 repairs or alterations; or if the aircraft will be registered in
 1175 a foreign jurisdiction:

1176 (I) Application for the aircraft's registration is
 1177 properly filed with a civil airworthiness authority of a foreign
 1178 jurisdiction within 10 days from the date of purchase;

1179 (II) The purchaser removes the aircraft from the state to
 1180 a foreign jurisdiction within 10 days from the date the aircraft
 1181 is registered by the applicable foreign airworthiness authority;
 1182 and

1183 (III) The aircraft is operated in the state solely to
 1184 remove it from the state to a foreign jurisdiction.

1185
 1186 For purposes of this sub-subparagraph, the term "foreign
 1187 jurisdiction" means any jurisdiction outside of the United
 1188 States or any of its territories;

1189 b. The purchaser, within 30 days from the date of
 1190 departure, provides ~~shall provide~~ the department with written
 1191 proof that the purchaser licensed, registered, titled, or
 1192 documented the boat or aircraft outside the state. If such
 1193 written proof is unavailable, within 30 days the purchaser shall
 1194 provide proof that the purchaser applied for such license,
 1195 title, registration, or documentation. The purchaser shall
 1196 forward to the department proof of title, license, registration,

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1197 or documentation upon receipt;

1198 c. The purchaser, within 10 days of removing the boat or

1199 aircraft from Florida, furnishes ~~shall furnish~~ the department

1200 with proof of removal in the form of receipts for fuel, dockage,

1201 slippage, tie-down, or hangaring from outside of Florida. The

1202 information so provided must clearly and specifically identify

1203 the boat or aircraft;

1204 d. The selling dealer, within 5 days of the date of sale,

1205 provides ~~shall provide~~ to the department a copy of the sales

1206 invoice, closing statement, bills of sale, and the original

1207 affidavit signed by the purchaser attesting that he or she has

1208 read the provisions of this section;

1209 e. The seller makes a copy of the affidavit a part of his

1210 or her record for as long as required by s. 213.35; and

1211 f. Unless the nonresident purchaser of a boat of 5 net

1212 tons of admeasurement or larger intends to remove the boat from

1213 this state within 10 days after the date of purchase or when the

1214 boat is repaired or altered, within 20 days after completion of

1215 the repairs or alterations, the nonresident purchaser applies

1216 ~~shall apply~~ to the selling dealer for a decal which authorizes

1217 90 days after the date of purchase for removal of the boat. The

1218 nonresident purchaser of a qualifying boat may apply to the

1219 selling dealer within 60 days after the date of purchase for an

1220 extension decal that authorizes the boat to remain in this state

1221 for an additional 90 days, but not more than a total of 180

1222 days, before the nonresident purchaser is required to pay the

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1223 tax imposed by this chapter. The department is authorized to
 1224 issue decals in advance to dealers. The number of decals issued
 1225 in advance to a dealer shall be consistent with the volume of
 1226 the dealer's past sales of boats which qualify under this sub-
 1227 subparagraph. The selling dealer or his or her agent shall mark
 1228 and affix the decals to qualifying boats in the manner
 1229 prescribed by the department, prior to delivery of the boat.

1230 (I) The department is hereby authorized to charge dealers
 1231 a fee sufficient to recover the costs of decals issued, except
 1232 the extension decal shall cost \$425.

1233 (II) The proceeds from the sale of decals will be
 1234 deposited into the administrative trust fund.

1235 (III) Decals shall display information to identify the
 1236 boat as a qualifying boat under this sub-subparagraph,
 1237 including, but not limited to, the decal's date of expiration.

1238 (IV) The department is authorized to require dealers who
 1239 purchase decals to file reports with the department and may
 1240 prescribe all necessary records by rule. All such records are
 1241 subject to inspection by the department.

1242 (V) Any dealer or his or her agent who issues a decal
 1243 falsely, fails to affix a decal, mismarks the expiration date of
 1244 a decal, or fails to properly account for decals will be
 1245 considered prima facie to have committed a fraudulent act to
 1246 evade the tax and will be liable for payment of the tax plus a
 1247 mandatory penalty of 200 percent of the tax, and shall be liable
 1248 for fine and punishment as provided by law for a conviction of a

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1249 | misdemeanor of the first degree, as provided in s. 775.082 or s.
 1250 | 775.083.

1251 | (VI) Any nonresident purchaser of a boat who removes a
 1252 | decal prior to permanently removing the boat from the state, or
 1253 | defaces, changes, modifies, or alters a decal in a manner
 1254 | affecting its expiration date prior to its expiration, or who
 1255 | causes or allows the same to be done by another, will be
 1256 | considered prima facie to have committed a fraudulent act to
 1257 | evade the tax and will be liable for payment of the tax plus a
 1258 | mandatory penalty of 200 percent of the tax, and shall be liable
 1259 | for fine and punishment as provided by law for a conviction of a
 1260 | misdemeanor of the first degree, as provided in s. 775.082 or s.
 1261 | 775.083.

1262 | (VII) The department is authorized to adopt rules
 1263 | necessary to administer and enforce this subparagraph and to
 1264 | publish the necessary forms and instructions.

1265 | (VIII) The department is hereby authorized to adopt
 1266 | emergency rules pursuant to s. 120.54(4) to administer and
 1267 | enforce the provisions of this subparagraph.

1268 |
 1269 | If the purchaser fails to remove the qualifying boat from this
 1270 | state within the maximum 180 days after purchase or a
 1271 | nonqualifying boat or an aircraft from this state within 10 days
 1272 | after purchase or, when the boat or aircraft is repaired or
 1273 | altered, within 20 days after completion of such repairs or
 1274 | alterations, or permits the boat or aircraft to return to this

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1275 state within 6 months from the date of departure, except as
 1276 provided in s. 212.08(7) (fff), or if the purchaser fails to
 1277 furnish the department with any of the documentation required by
 1278 this subparagraph within the prescribed time period, the
 1279 purchaser shall be liable for use tax on the cost price of the
 1280 boat or aircraft and, in addition thereto, payment of a penalty
 1281 to the Department of Revenue equal to the tax payable. This
 1282 penalty shall be in lieu of the penalty imposed by s. 212.12(2).
 1283 The maximum 180-day period following the sale of a qualifying
 1284 boat tax-exempt to a nonresident may not be tolled for any
 1285 reason.

1286 Section 18. Paragraphs (r) and (s) are added to subsection
 1287 (5) of section 212.08, Florida Statutes, and paragraphs (n) and
 1288 (kkk) of subsection (7) of that section are amended, to read:

1289 212.08 Sales, rental, use, consumption, distribution, and
 1290 storage tax; specified exemptions.—The sale at retail, the
 1291 rental, the use, the consumption, the distribution, and the
 1292 storage to be used or consumed in this state of the following
 1293 are hereby specifically exempt from the tax imposed by this
 1294 chapter.

1295 (5) EXEMPTIONS; ACCOUNT OF USE.—

1296 (r) Building materials, rental of tangible personal
 1297 property, and pest control services used to build new
 1298 construction located in a rural area of opportunity.—

1299 1. Building materials, rental of tangible personal
 1300 property, and pest control services used to build new

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1301 construction located in a rural area of opportunity as
 1302 designated by the Governor pursuant to s. 288.0656 are exempt
 1303 from the tax imposed by this chapter if an owner, lessee, or
 1304 lessor can demonstrate to the satisfaction of the department
 1305 that the items and services have been used for new construction
 1306 located in a rural area of opportunity. Except as provided in
 1307 subparagraph 2., this exemption inures to the owner, lessee, or
 1308 lessor at the time the new construction occurs, but only through
 1309 a refund of previously paid taxes. To receive a refund pursuant
 1310 to this paragraph, the owner, lessee, or lessor of the new
 1311 construction must file an application under oath with the Rural
 1312 Economic Development Initiative created in s. 288.0656. The
 1313 application must include:
 1314 a. The name and address of the person claiming the refund.
 1315 b. An address and assessment roll parcel number of the
 1316 real property that was improved by the new construction for
 1317 which a refund of previously paid taxes is being sought.
 1318 c. A description of the new construction.
 1319 d. A copy of a valid building permit issued by the county
 1320 or municipal building department for the new construction.
 1321 e. A sworn statement, under penalty of perjury, from the
 1322 general contractor licensed in this state with whom the
 1323 applicant contracted to build the new construction, which lists
 1324 the exempt goods and services, the actual cost of the exempt
 1325 goods and services, and the amount of sales tax paid in this
 1326 state on the exempt goods and services and which states that the

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1327 improvement to the real property was new construction. If a
 1328 general contractor was not used, the applicant, not a general
 1329 contractor, shall make the sworn statement required by this sub-
 1330 subparagraph. Copies of the invoices that evidence the purchase
 1331 of the exempt goods and services and the payment of sales tax
 1332 thereon must be attached to the sworn statement provided by the
 1333 general contractor or by the applicant. Unless the actual cost
 1334 of exempt goods and services and the payment of sales taxes are
 1335 documented by a general contractor or by the applicant in this
 1336 manner, the cost of the exempt goods and services is deemed to
 1337 be an amount equal to 40 percent of the increase in assessed
 1338 value of the property for ad valorem tax purposes.

1339 f. A certification by the local building code inspector
 1340 that the new construction is substantially completed and is new
 1341 construction.

1342 2. This exemption inures to a municipality, county, other
 1343 governmental unit or agency, or nonprofit community-based
 1344 organization through a refund of previously paid taxes if the
 1345 exempt goods and services are paid for from the funds of a
 1346 community development block grant, State Housing Initiatives
 1347 Partnership Program, or similar grant or loan program. To
 1348 receive a refund, a municipality, county, other governmental
 1349 unit or agency, or nonprofit community-based organization must
 1350 file an application that includes the same information required
 1351 under subparagraph 1. In addition, the application must include
 1352 a sworn statement signed by the chief executive officer of the

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1353 municipality, county, other governmental unit or agency, or
 1354 nonprofit community-based organization seeking a refund which
 1355 states that the exempt goods and services for which a refund is
 1356 sought were funded by a community development block grant, State
 1357 Housing Initiatives Partnership Program, or similar grant or
 1358 loan program.

1359 3. Within 10 working days after receiving an application,
 1360 the Rural Economic Development Initiative shall review the
 1361 application to determine whether it contains all the information
 1362 required by subparagraph 1. or subparagraph 2. and meets the
 1363 criteria set out in this paragraph. The Rural Economic
 1364 Development Initiative shall certify all applications that
 1365 contain the required information and are eligible to receive a
 1366 refund. The certification must be in writing, and a copy shall
 1367 be transmitted to the executive director of the department. The
 1368 applicant is responsible for forwarding a certified application
 1369 to the department within the time specified in subparagraph 4.

1370 4. An application for a refund must be submitted to the
 1371 department within 6 months after the new construction is deemed
 1372 to be substantially completed by the local building code
 1373 inspector or by November 1 after the improved property is first
 1374 subject to assessment.

1375 5. Only one exemption through a refund of previously paid
 1376 taxes for the new construction is permitted for any single
 1377 parcel of property unless there is a change in ownership, a new
 1378 lessor, or a new lessee of the real property. A refund may not

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1379 be granted unless the amount to be refunded exceeds \$500. A
 1380 refund may not exceed the lesser of 97.5 percent of the Florida
 1381 sales or use tax paid on the cost of the exempt goods and
 1382 services as determined pursuant to sub-subparagraph 1.e. or
 1383 \$10,000. A refund shall be made within 30 days after formal
 1384 approval by the department of the application for the refund.

1385 6. The department may adopt rules governing the manner and
 1386 form of refund applications and may establish guidelines as to
 1387 the requisites for an affirmative showing of qualification for
 1388 exemption under this paragraph.

1389 7. The department shall deduct 10 percent of each refund
 1390 amount granted under this paragraph from the amount transferred
 1391 into the Local Government Half-cent Sales Tax Clearing Trust
 1392 Fund pursuant to s. 212.20 for the county area in which the new
 1393 construction is located and shall transfer that amount to the
 1394 General Revenue Fund.

1395 8. For the purposes of the exemption provided in this
 1396 paragraph, the term:

1397 a. "Building materials" means tangible personal property
 1398 that becomes a component part of improvements to real property.

1399 b. "Exempt goods and services" means building materials,
 1400 rental of tangible personal property, and pest control services
 1401 used to build new construction.

1402 c. "New construction" means improvements to real property
 1403 which did not previously exist but does not include
 1404 reconstruction, renovation, restoration, rehabilitation,

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1405 modification, alteration, or expansion of buildings already
 1406 located on the parcel on which the new construction is built.
 1407 d. "Pest control" has the same meaning as provided in s.
 1408 482.021.
 1409 e. "Real property" has the same meaning as provided in s.
 1410 192.001(12), except that the term does not include a condominium
 1411 parcel or condominium property as defined in s. 718.103.
 1412 f. "Substantially completed" has the same meaning as
 1413 provided in s. 192.042(1).
 1414 (s) Data center equipment and electricity.-
 1415 1. The sale of data center equipment to a business
 1416 certified pursuant to this paragraph is exempt from the tax
 1417 imposed by this chapter.
 1418 2. The sale of electricity for a qualifying data center to
 1419 a business certified pursuant to this paragraph is exempt from
 1420 the tax imposed by this chapter.
 1421 3. Building materials purchased for use in constructing or
 1422 expanding a qualifying data center are exempt from the tax
 1423 imposed by this chapter.
 1424 4. For sales of items that are tax exempt pursuant to this
 1425 paragraph, possession of a written certification from the
 1426 purchaser, certifying the purchaser's entitlement to the
 1427 exemption, relieves the seller of the responsibility of
 1428 collecting the tax on the sale of such items, and the department
 1429 shall look solely to the purchaser for recovery of the tax if it
 1430 determines that the purchaser was not entitled to the exemption.

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1431 5.a. To be eligible to receive the exemption provided by
 1432 subparagraph 1., subparagraph 2., and subparagraph 3., the
 1433 Department of Economic Opportunity must grant an initial
 1434 certification that a business has made or will make a cumulative
 1435 capital investment of at least \$75 million. To become certified
 1436 initially, a business shall submit an application to Enterprise
 1437 Florida, Inc. Enterprise Florida, Inc., must review the
 1438 application and forward it with a recommendation to approve or
 1439 disapprove to the Department of Economic Opportunity. If the
 1440 Department of Economic Opportunity approves the application, the
 1441 initial certification is valid for 2 years from the date of
 1442 approval. Until a business entity has reached the required
 1443 cumulative capital investment or has applied for a final
 1444 certification under sub-subparagraph d., in lieu of submitting a
 1445 new application every 2 years, the Department of Economic
 1446 Opportunity may renew the initial certification biennially if
 1447 the business entity submits a statement, certified under oath,
 1448 that there has not been a material change in the conditions or
 1449 circumstances entitling the business entity to the initial
 1450 certification. The initial application and the certification
 1451 renewal statement shall be developed by the Department of
 1452 Economic Opportunity.

1453 b. The Division of Strategic Business Development of the
 1454 Department of Economic Opportunity shall review each submitted
 1455 initial application within 5 working days and determine whether
 1456 the application is complete. Once complete, the division shall,

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1457 within 10 working days, evaluate the application and recommend
 1458 approval or disapproval to the Department of Economic
 1459 Opportunity.

1460 c. Upon receipt of the initial application and
 1461 recommendation from the division, or upon receipt of a
 1462 certification renewal statement, the Department of Economic
 1463 Opportunity shall certify within 5 working days those
 1464 applications that meet the requirements of this paragraph and
 1465 shall notify both the applicant of the original certification or
 1466 certification renewal and the department. The department shall
 1467 issue an exemption certificate to the applicant within 5 working
 1468 days after such notification. If the Department of Economic
 1469 Opportunity finds that the applicant does not meet the
 1470 requirements, it shall notify the applicant and Enterprise
 1471 Florida, Inc., within 10 working days that the application for
 1472 certification has been denied and the reasons for denial. The
 1473 Department of Economic Opportunity has final approval authority
 1474 for certification under this section.

1475 d. Within 5 years from the date that a business certified
 1476 pursuant to this paragraph makes its first qualifying real or
 1477 tangible property investment in the construction or expansion of
 1478 a data center, the business shall apply to the Department of
 1479 Economic opportunity for final certification. The application
 1480 must contain information sufficient for the Department of
 1481 Economic Opportunity to verify that the business made the
 1482 cumulative capital investment required by the threshold

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1483 contained in sub-subparagraph a. associated with its initial
 1484 certification. The Department of Economic Opportunity shall
 1485 notify the applicant for final certification and the department
 1486 of its determination. The limitations set forth in s. 95.091(3)
 1487 shall be tolled from the time the department issues an exemption
 1488 certificate pursuant to sub-subparagraph c. until the Department
 1489 of Economic Opportunity makes a final certification
 1490 determination pursuant to this sub-subparagraph.

1491 e. The initial application and certification renewal
 1492 statement must indicate, for program evaluation purposes only,
 1493 the average number of full-time equivalent employees at the
 1494 facility over the preceding calendar year, the average wage and
 1495 benefits paid to those employees over the preceding calendar
 1496 year, the total investment made in real and tangible personal
 1497 property over the preceding calendar year, and the total value
 1498 of tax-exempt purchases and taxes exempted during the previous
 1499 calendar year. The department shall assist the Department of
 1500 Economic Opportunity in evaluating and verifying information
 1501 provided in the application for exemption.

1502 f. The Department of Economic Opportunity may use the
 1503 information reported on the initial application and
 1504 certification renewal statement for program evaluation purposes
 1505 only. The average number of full-time equivalent employees, a
 1506 specific level of employment creation or maintenance, or the
 1507 like is not a prerequisite or requirement to qualify for this
 1508 exemption.

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1509 6. A business is eligible to receive the exemption
 1510 provided by subparagraph 3. if it has written certification from
 1511 a business certified pursuant to this paragraph that the
 1512 building materials purchased tax-exempt will be used in
 1513 constructing or expanding a qualifying data center. The written
 1514 certification must include a copy of the eligible business's
 1515 exemption certificate.

1516 7. The Department of Economic Opportunity and the
 1517 department may adopt rules to implement this exemption.
 1518 Purchasers and lessees of data center equipment and purchasers
 1519 of electricity that qualify for the exemption provided in this
 1520 paragraph shall furnish the vendor with a copy of the exemption
 1521 certificate for the item or items eligible for exemption. A
 1522 person furnishing a false exemption certificate to the vendor
 1523 for the purpose of evading payment of any tax imposed under this
 1524 chapter is subject to the penalties set forth in s. 212.085 and
 1525 as otherwise provided by law. Purchasers with self-accrual
 1526 authority shall maintain all documentation necessary to prove
 1527 the exempt status of purchases.

1528 8. As used in this paragraph, the term:

1529 a. "Cumulative capital investment" means the total capital
 1530 investment in land, buildings, equipment, including data center
 1531 equipment, and all other eligible capital costs made in
 1532 connection with the construction or expansion of a data center
 1533 in this state. The term does not include expenditures to replace
 1534 tangible personal property that has reached the end of its

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1535 useful life or expenditures made to acquire an existing data
 1536 center. To qualify, such investment must be made on or after
 1537 January 1, 2016, and within 5 years after the date an owner,
 1538 operator, user, or tenant of a data center makes its first real
 1539 or tangible property investment in the construction or expansion
 1540 of a data center.

1541 b. "Data center" means a facility that:

1542 (I) Is comprised of one or more land parcels in the state,
 1543 along with the buildings, substations and other infrastructure,
 1544 fixtures, and personal property located on those parcels;

1545 (II) Is or will be occupied by one or more operators,
 1546 owners, users, or tenants; and

1547 (III) Is primarily used to house and operate equipment
 1548 that receives, stores, aggregates, manages, processes,
 1549 transforms, retrieves, researches, or transmits data and
 1550 services and functions related thereto.

1551 c. "Data center equipment" means equipment used wholly
 1552 within, wholly at, or wholly in conjunction with a data center
 1553 to outfit, operate, support, power, secure, or protect a data
 1554 center, along with component parts, installations, refreshments,
 1555 replacements, redundancies, operating or enabling software
 1556 including any updates and new versions, and upgrades to or for
 1557 this equipment, regardless of whether any of the equipment is
 1558 affixed to or incorporated into real property, including:

1559 (I) Equipment necessary to transform, generate,
 1560 distribute, store, back up, or manage electricity that is

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1561 required to operate computer server equipment, including
 1562 generators, transformers, substations, whether located at the
 1563 facility or off-site, uninterruptible power supply systems,
 1564 power distribution units, power panel conduits, gaseous fuel
 1565 piping, cabling, wiring, busses, duct banks, switches,
 1566 switchboards and other switch gear, batteries, and testing
 1567 equipment.

1568 (II) Equipment necessary to cool and maintain a controlled
 1569 environment for the operation of computers, servers, and other
 1570 components of the data center, including mechanical equipment,
 1571 refrigerant piping, gaseous fuel piping, adiabatic and free
 1572 cooling systems, cooling towers, chillers, condensers, pumps,
 1573 fans, water softeners, air handling units, indoor direct
 1574 exchange units, fans, ducting and filters, and related HVAC
 1575 equipment.

1576 (III) Water conservation systems, including facilities or
 1577 mechanisms that are designed to collect, conserve, and reuse
 1578 water.

1579 (IV) Computers, servers, and related equipment, chassis,
 1580 networking and telecommunications equipment, switches, racks,
 1581 cabling, trays, conduits, fiber optics, and routers.

1582 (V) Monitoring equipment and security systems.

1583 (VI) Modular data centers and preassembled components of
 1584 any item described in this paragraph, including components used
 1585 in the manufacturing of modular data centers.

1586 (VII) Other tangible personal property, fixtures, and

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1587 infrastructure that are essential to the operation of a data
 1588 center.

1589 d. "Eligible capital costs" means all expenses incurred by
 1590 an owner, operator, user, or tenant of a data center connected
 1591 with acquiring, constructing, installing, equipping, or
 1592 expanding a data center, including, but not limited to:

1593 (I) The costs of acquiring, constructing, installing,
 1594 equipping, and financing a data center, including all
 1595 obligations incurred for labor and obligations to contractors,
 1596 subcontractors, builders, and materialmen.

1597 (II) The costs of acquiring land or rights to land and any
 1598 costs incidental thereto, including recording fees.

1599 (III) The costs of architectural and engineering services,
 1600 including test borings, surveys, estimates, plans and
 1601 specifications, preliminary investigations, environmental
 1602 mitigation, and supervision of construction, as well as the
 1603 performance of all duties required by or consequent to the
 1604 acquisition, construction, installation, and equipping of a data
 1605 center.

1606 (IV) The costs associated with installing fixtures and
 1607 equipment; surveys, including archaeological and environmental
 1608 surveys; site tests and inspections; subsurface site work and
 1609 excavation; removal of structures, roadways, and other surface
 1610 obstructions; filling, grading, paving, and provision for
 1611 drainage, storm water retention, and installation of utilities,
 1612 including water, sewer, sewage treatment, gas, electricity,

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1613 communications, and similar facilities; and offsite construction
 1614 of utility extensions to the boundaries of the property.

1615 e. "Qualifying data center" means a data center for which
 1616 the Department of Economic Opportunity has certified that one or
 1617 more of the data center's owners, operators, users, or tenants,
 1618 individually, have made or will make a cumulative capital
 1619 investment of at least \$75 million.

1620 9.a. In addition to its existing audit and investigation
 1621 authority, the department may perform any additional financial
 1622 and technical audits and investigations, including examining the
 1623 accounts, books, and records of the applicant, which are
 1624 necessary to verify eligibility for the exemptions authorized by
 1625 this paragraph and to ensure compliance with this paragraph. The
 1626 Department of Economic Opportunity shall provide technical
 1627 assistance when requested by the department on any technical
 1628 audits or examinations performed pursuant to this subparagraph.

1629 b. If the department determines, as a result of an audit or
 1630 examination or from information received from the Department of
 1631 Economic Opportunity, that a certified entity received a tax
 1632 exemption pursuant to this paragraph to which it was not
 1633 entitled, the department may, in addition to the remedies
 1634 provided by this subsection, pursue recovery of such funds
 1635 pursuant to the laws and rules governing the assessment of
 1636 taxes.

1637 c. The Department of Economic Opportunity may revoke or
 1638 modify any written decision certifying eligibility for a tax

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1639 exemption authorized under this paragraph if it discovers that
 1640 the tax exemption applicant submitted a false statement,
 1641 representation, or certification in any application, record,
 1642 report, plan, or other document filed in an attempt to receive
 1643 tax exemptions authorized under this paragraph. The Department
 1644 of Economic Opportunity shall immediately notify the department
 1645 of any revoked or modified orders affecting previously certified
 1646 tax exemptions.

1647 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 1648 entity by this chapter do not inure to any transaction that is
 1649 otherwise taxable under this chapter when payment is made by a
 1650 representative or employee of the entity by any means,
 1651 including, but not limited to, cash, check, or credit card, even
 1652 when that representative or employee is subsequently reimbursed
 1653 by the entity. In addition, exemptions provided to any entity by
 1654 this subsection do not inure to any transaction that is
 1655 otherwise taxable under this chapter unless the entity has
 1656 obtained a sales tax exemption certificate from the department
 1657 or the entity obtains or provides other documentation as
 1658 required by the department. Eligible purchases or leases made
 1659 with such a certificate must be in strict compliance with this
 1660 subsection and departmental rules, and any person who makes an
 1661 exempt purchase with a certificate that is not in strict
 1662 compliance with this subsection and the rules is liable for and
 1663 shall pay the tax. The department may adopt rules to administer
 1664 this subsection.

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1665 (n) Veterans' organizations.—
 1666 1. There are exempt from the tax imposed by this chapter
 1667 transactions involving sales or leases to qualified veterans'
 1668 organizations and their auxiliaries when used in carrying on
 1669 their customary veterans' organization activities or sales of
 1670 food or drinks by qualified veterans' organizations in
 1671 connection with customary veterans' organization activities to
 1672 members of qualified veterans' organizations.
 1673 2. As used in this paragraph, the term "veterans'
 1674 organizations" means nationally chartered or recognized
 1675 veterans' organizations, including, but not limited to, the
 1676 American Legion, Veterans of Foreign Wars of the United States,
 1677 Florida chapters of the Paralyzed Veterans of America, Catholic
 1678 War Veterans of the U.S.A., Jewish War Veterans of the U.S.A.,
 1679 and the Disabled American Veterans, Department of Florida, Inc.,
 1680 which hold current exemptions from federal income tax under s.
 1681 501(c)(4) or (19) of the Internal Revenue Code of 1986, as
 1682 amended.
 1683 (kkk) Certain machinery and equipment.—
 1684 1. Industrial machinery and equipment purchased by
 1685 eligible manufacturing businesses which is used at a fixed
 1686 location in ~~within~~ this state, ~~or a mixer drum affixed to a~~
 1687 ~~mixer truck which is used at any location within this state to~~
 1688 ~~mix, agitate, and transport freshly mixed concrete in a plastic~~
 1689 ~~state,~~ for the manufacture, processing, compounding, or
 1690 production of items of tangible personal property for sale is

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1691 ~~shall be exempt from the tax imposed by this chapter. Parts and~~
 1692 ~~labor required to affix a mixer drum exempt under this paragraph~~
 1693 ~~to a mixer truck are also exempt.~~ If, at the time of purchase,
 1694 the purchaser furnishes the seller with a signed certificate
 1695 certifying the purchaser's entitlement to exemption pursuant to
 1696 this paragraph, the seller is not required to collect ~~is~~
 1697 ~~relieved of the responsibility for collecting~~ the tax on the
 1698 sale of such items, and the department shall look solely to the
 1699 purchaser for recovery of the tax if it determines that the
 1700 purchaser was not entitled to the exemption.

1701 2. For purposes of this paragraph, the term:

1702 a. "Eligible manufacturing business" means any business
 1703 whose primary business activity at the location where the
 1704 industrial machinery and equipment is located is within the
 1705 industries classified under NAICS codes 31, 32, ~~and~~ 33, and
 1706 423930.

1707 b. "Eligible postharvest activity business" means a
 1708 business whose primary business activity, at the location where
 1709 the postharvest machinery and equipment is located, is within
 1710 the industries classified under NAICS code 115114.

1711 c. ~~As used in this subparagraph,~~ "NAICS" means those
 1712 classifications contained in the North American Industry
 1713 Classification System, as published in 2007 by the Office of
 1714 Management and Budget, Executive Office of the President.

1715 ~~d.~~ "Primary business activity" means an activity
 1716 representing more than 50 percent of the activities conducted at

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1717 the location where the industrial machinery and equipment or
 1718 postharvest machinery and equipment is located.

1719 ~~e.e.~~ "Industrial machinery and equipment" means tangible
 1720 personal property or other property that has a depreciable life
 1721 of 3 years or more and that is used as an integral part in the
 1722 manufacturing, processing, compounding, or production of
 1723 tangible personal property for sale. The term includes tangible
 1724 personal property or other property that has a depreciable life
 1725 of 3 years or more which is used as an integral part in the
 1726 recycling of metals for sale. A building and its structural
 1727 components are not industrial machinery and equipment unless the
 1728 building or structural component is so closely related to the
 1729 industrial machinery and equipment that it houses or supports
 1730 that the building or structural component can be expected to be
 1731 replaced when the machinery and equipment are replaced. Heating
 1732 and air conditioning systems are not industrial machinery and
 1733 equipment unless the sole justification for their installation
 1734 is to meet the requirements of the production process, even
 1735 though the system may provide incidental comfort to employees or
 1736 serve, to an insubstantial degree, nonproduction activities. The
 1737 term includes parts and accessories for industrial machinery and
 1738 equipment only to the extent that the parts and accessories are
 1739 purchased prior to the date the machinery and equipment are
 1740 placed in service.

1741 f. "Postharvest activities" means services performed on
 1742 crops, subsequent to their harvest, with the intent of preparing

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1743 them for market or further processing. Postharvest activities
 1744 include, but are not limited to, crop cleaning, sun drying,
 1745 shelling, fumigating, curing, sorting, grading, packing, and
 1746 cooling.

1747 g. "Postharvest machinery and equipment" means tangible
 1748 personal property or other property with a depreciable life of 3
 1749 years or more which is used primarily for postharvest
 1750 activities. A building and its structural components are not
 1751 postharvest industrial machinery and equipment unless the
 1752 building or structural component is so closely related to the
 1753 postharvest machinery and equipment that it houses or supports
 1754 that the building or structural component can be expected to be
 1755 replaced when the postharvest machinery and equipment is
 1756 replaced. Heating and air conditioning systems are not
 1757 postharvest machinery and equipment unless the sole
 1758 justification for their installation is to meet the requirements
 1759 of the postharvest activities process, even though the system
 1760 may provide incidental comfort to employees or serve, to an
 1761 insubstantial degree, nonpostharvest activities.

1762 3. Postharvest machinery and equipment purchased by an
 1763 eligible postharvest activity business which is used at a fixed
 1764 location in this state is exempt from the tax imposed by this
 1765 chapter. All labor charges for the repair of, and parts and
 1766 materials used in the repair of and incorporated into, such
 1767 postharvest machinery and equipment are also exempt. If, at the
 1768 time of purchase, the purchaser furnishes the seller with a

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1769 signed certificate certifying the purchaser's entitlement to
 1770 exemption pursuant to this subparagraph, the seller is not
 1771 required to collect the tax on the sale of such items, and the
 1772 department shall look solely to the purchaser for recovery of
 1773 the tax if it determines that the purchaser was not entitled to
 1774 the exemption.

1775 4.3. A mixer drum affixed to a mixer truck which is used
 1776 at any location in this state to mix, agitate, and transport
 1777 freshly mixed concrete in a plastic state for sale is exempt
 1778 from the tax imposed by this chapter. Parts and labor required
 1779 to affix a mixer drum exempt under this subparagraph to a mixer
 1780 truck are also exempt. If, at the time of purchase, the
 1781 purchaser furnishes the seller with a signed certificate
 1782 certifying the purchaser's entitlement to exemption pursuant to
 1783 this subparagraph, the seller is not required to collect the tax
 1784 on the sale of such items, and the department shall look solely
 1785 to the purchaser for recovery of the tax if it determines that
 1786 the purchaser was not entitled to the exemption. This
 1787 subparagraph ~~paragraph~~ is repealed April 30, 2017.

1788 Section 19. Paragraph (n) of subsection (1) and paragraph
 1789 (c) of subsection (2) of section 220.03, Florida Statutes, are
 1790 amended to read:

1791 220.03 Definitions.—

1792 (1) SPECIFIC TERMS.—When used in this code, and when not
 1793 otherwise distinctly expressed or manifestly incompatible with
 1794 the intent thereof, the following terms shall have the following

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1795 meanings:

1796 (n) "Internal Revenue Code" means the United States
 1797 Internal Revenue Code of 1986, as amended and in effect on
 1798 January 1, 2016 ~~2015~~, except as provided in subsection (3).

1799 (2) DEFINITIONAL RULES.—When used in this code and neither
 1800 otherwise distinctly expressed nor manifestly incompatible with
 1801 the intent thereof:

1802 (c) Any term used in this code has the same meaning as
 1803 when used in a comparable context in the Internal Revenue Code
 1804 and other statutes of the United States relating to federal
 1805 income taxes, as such code and statutes are in effect on January
 1806 1, 2016 ~~2015~~. However, if subsection (3) is implemented, the
 1807 meaning of a term shall be taken at the time the term is applied
 1808 under this code.

1809 Section 20. Paragraph (e) of subsection (1) of section
 1810 220.13, Florida Statutes, is amended to read:

1811 220.13 "Adjusted federal income" defined.—

1812 (1) The term "adjusted federal income" means an amount
 1813 equal to the taxpayer's taxable income as defined in subsection
 1814 (2), or such taxable income of more than one taxpayer as
 1815 provided in s. 220.131, for the taxable year, adjusted as
 1816 follows:

1817 (e) Adjustments related to federal acts.—Taxpayers shall
 1818 be required to make the adjustments prescribed in this paragraph
 1819 for Florida tax purposes with respect to certain tax benefits
 1820 received pursuant to the Economic Stimulus Act of 2008, the

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1821 American Recovery and Reinvestment Act of 2009, the Small
 1822 Business Jobs Act of 2010, the Tax Relief, Unemployment
 1823 Insurance Reauthorization, and Job Creation Act of 2010, the
 1824 American Taxpayer Relief Act of 2012, ~~and~~ the Tax Increase
 1825 Prevention Act of 2014, and the Consolidated Appropriations Act
 1826 of 2016.

1827 1. There shall be added to such taxable income an amount
 1828 equal to 100 percent of any amount deducted for federal income
 1829 tax purposes as bonus depreciation for the taxable year pursuant
 1830 to ss. 167 and 168(k) of the Internal Revenue Code of 1986, as
 1831 amended by s. 103 of Pub. L. No. 110-185, s. 1201 of Pub. L. No.
 1832 111-5, s. 2022 of Pub. L. No. 111-240, s. 401 of Pub. L. No.
 1833 111-312, s. 331 of Pub. L. No. 112-240, ~~and~~ s. 125 of Pub. L.
 1834 No. 113-295, and s. 143 of Division Q of Pub. L. No. 114-113,
 1835 for property placed in service after December 31, 2007, and
 1836 before January 1, 2021 ~~2015~~. For the taxable year and for each
 1837 of the 6 subsequent taxable years, there shall be subtracted
 1838 from such taxable income an amount equal to one-seventh of the
 1839 amount by which taxable income was increased pursuant to this
 1840 subparagraph, notwithstanding any sale or other disposition of
 1841 the property that is the subject of the adjustments and
 1842 regardless of whether such property remains in service in the
 1843 hands of the taxpayer.

1844 2. There shall be added to such taxable income an amount
 1845 equal to 100 percent of any amount in excess of \$128,000
 1846 deducted for federal income tax purposes for the taxable year

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1847 pursuant to s. 179 of the Internal Revenue Code of 1986, as
 1848 amended by s. 102 of Pub. L. No. 110-185, s. 1202 of Pub. L. No.
 1849 111-5, s. 2021 of Pub. L. No. 111-240, s. 402 of Pub. L. No.
 1850 111-312, s. 315 of Pub. L. No. 112-240, and s. 127 of Pub. L.
 1851 No. 113-295, for taxable years beginning after December 31,
 1852 2007, and before January 1, 2015. For the taxable year and for
 1853 each of the 6 subsequent taxable years, there shall be
 1854 subtracted from such taxable income one-seventh of the amount by
 1855 which taxable income was increased pursuant to this
 1856 subparagraph, notwithstanding any sale or other disposition of
 1857 the property that is the subject of the adjustments and
 1858 regardless of whether such property remains in service in the
 1859 hands of the taxpayer.

1860 3. There shall be added to such taxable income an amount
 1861 equal to the amount of deferred income not included in such
 1862 taxable income pursuant to s. 108(i)(1) of the Internal Revenue
 1863 Code of 1986, as amended by s. 1231 of Pub. L. No. 111-5. There
 1864 shall be subtracted from such taxable income an amount equal to
 1865 the amount of deferred income included in such taxable income
 1866 pursuant to s. 108(i)(1) of the Internal Revenue Code of 1986,
 1867 as amended by s. 1231 of Pub. L. No. 111-5.

1868 4. Subtractions available under this paragraph may be
 1869 transferred to the surviving or acquiring entity following a
 1870 merger or acquisition and used in the same manner and with the
 1871 same limitations as specified by this paragraph.

1872 5. The additions and subtractions specified in this

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1873 paragraph are intended to adjust taxable income for Florida tax
 1874 purposes, and, notwithstanding any other provision of this code,
 1875 such additions and subtractions shall be permitted to change a
 1876 taxpayer's net operating loss for Florida tax purposes.

1877 Section 21. The amendments made by this act to s.
 1878 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),
 1879 Florida Statutes, are effective upon becoming law and shall
 1880 operate retroactively to January 1, 2016.

1881 Section 22. (1) The Department of Revenue is authorized,
 1882 and all conditions are deemed to be met, to adopt emergency
 1883 rules pursuant to s. 120.54(4), Florida Statutes, for the
 1884 purpose of implementing the amendments made by this act to s.
 1885 220.03(1)(n) and (2)(c), Florida Statutes, and s. 220.13(1)(e),
 1886 Florida Statutes.

1887 (2) Notwithstanding any other provision of law, emergency
 1888 rules adopted pursuant to subsection (1) are effective for 6
 1889 months after adoption and may be renewed during the pendency of
 1890 procedures to adopt permanent rules addressing the subject of
 1891 the emergency rules.

1892 (3) This section expires January 1, 2020.

1893 Section 23. Paragraph (f) of subsection (2) of section
 1894 220.1845, Florida Statutes, is amended to read:

1895 220.1845 Contaminated site rehabilitation tax credit.—

1896 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1897 (f) The total amount of the tax credits which may be
 1898 granted under this section is \$21.6 million in the 2015-2016

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1899 | fiscal year, \$8 million in the 2016-2017 fiscal year, and \$5
 1900 | million annually thereafter.

1901 | Section 24. Paragraph (c) of subsection (1) and subsection
 1902 | (2) of section 220.192, Florida Statutes, are amended to read:

1903 | 220.192 Renewable energy technologies investment tax
 1904 | credit.—

1905 | (1) DEFINITIONS.—For purposes of this section, the term:

1906 | (c) "Eligible costs" means 75 percent of all capital
 1907 | costs, operation and maintenance costs, and research and
 1908 | development costs incurred between July 1, 2012, and June 30,
 1909 | 2017 ~~2016~~, not to exceed \$1 million per state fiscal year for
 1910 | each taxpayer and up to a limit of \$10 million per state fiscal
 1911 | year for all taxpayers, in connection with an investment in the
 1912 | production, storage, and distribution of biodiesel (B10-B100),
 1913 | ethanol (E10-E100), and other renewable fuel in the state,
 1914 | including the costs of constructing, installing, and equipping
 1915 | such technologies in the state. Gasoline fueling station pump
 1916 | retrofits for biodiesel (B10-B100), ethanol (E10-E100), and
 1917 | other renewable fuel distribution qualify as an eligible cost
 1918 | under this section.

1919 | (2) TAX CREDIT.—For tax years beginning on or after
 1920 | January 1, 2013, a credit against the tax imposed by this
 1921 | chapter shall be granted in an amount equal to the eligible
 1922 | costs. Credits may be used in tax years beginning January 1,
 1923 | 2013, and ending December 31, 2017 ~~2016~~, after which the credit
 1924 | shall expire. If the credit is not fully used in any one tax

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1925 | year because of insufficient tax liability on the part of the
 1926 | corporation, the unused amount may be carried forward and used
 1927 | in tax years beginning January 1, 2013, and ending December 31,
 1928 | 2019 ~~2018~~, after which the credit carryover expires and may not
 1929 | be used. A taxpayer that files a consolidated return in this
 1930 | state as a member of an affiliated group under s. 220.131(1) may
 1931 | be allowed the credit on a consolidated return basis up to the
 1932 | amount of tax imposed upon the consolidated group. Any eligible
 1933 | cost for which a credit is claimed and which is deducted or
 1934 | otherwise reduces federal taxable income shall be added back in
 1935 | computing adjusted federal income under s. 220.13.

1936 | Section 25. Paragraph (e) of subsection (2), paragraphs
 1937 | (b) and (g) of subsection (3), and subsection (8) of section
 1938 | 220.193, Florida Statutes, are amended to read:

1939 | 220.193 Florida renewable energy production credit.—

1940 | (2) As used in this section, the term:

1941 | (e) "New facility" means a Florida renewable energy
 1942 | facility that is operationally placed in service after May 1,
 1943 | 2006. The term includes a Florida renewable energy facility that
 1944 | has had an expansion operationally placed in service after May
 1945 | 1, 2006, and whose cost exceeded 50 percent of the assessed
 1946 | value of the facility immediately before the expansion, and
 1947 | includes any nonpublic waste-to-energy facility certified
 1948 | pursuant to ss. 403.501-403.518.

1949 | (3) An annual credit against the tax imposed by this
 1950 | section shall be allowed to a taxpayer, based on the taxpayer's

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1951 production and sale of electricity from a new or expanded
 1952 Florida renewable energy facility. For a new facility, the
 1953 credit shall be based on the taxpayer's sale of the facility's
 1954 entire electrical production. For an expanded facility, the
 1955 credit shall be based on the increases in the facility's
 1956 electrical production that are achieved after May 1, 2012.

1957 (b) The credit may be claimed for electricity produced and
 1958 sold on or after January 1, 2013. ~~Beginning in 2014 and~~
 1959 ~~continuing until 2017,~~ Each taxpayer claiming a credit under
 1960 this section must apply to the Department of Agriculture and
 1961 Consumer Services by the date established by the Department of
 1962 Agriculture and Consumer Services for an allocation of available
 1963 credits for that year. The application form shall be adopted by
 1964 rule of the Department of Agriculture and Consumer Services in
 1965 consultation with the commission. The application form shall, at
 1966 a minimum, require a sworn affidavit from each taxpayer
 1967 certifying the increase in production and sales that form the
 1968 basis of the application and certifying that all information
 1969 contained in the application is true and correct.

1970 (g) ~~Notwithstanding any other provision of this section,~~
 1971 ~~credits for the production and sale of electricity from a new or~~
 1972 ~~expanded Florida renewable energy facility may be earned between~~
 1973 ~~January 1, 2013, and June 30, 2016.~~ The combined total amount of
 1974 tax credits which may be granted for all taxpayers under this
 1975 section is limited to ~~\$5 million in state fiscal year 2012-2013~~
 1976 ~~and~~ \$10 million per state fiscal year in state fiscal years

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1977 | ~~2013-2014 through~~ 2016-2017 and 2017-2018. If the annual tax
 1978 | credit authorization amount is not exhausted by allocations of
 1979 | credits within that particular state fiscal year, any authorized
 1980 | but unallocated credit amounts may be used to grant credits that
 1981 | were earned pursuant to s. 220.192 but unallocated due to a lack
 1982 | of authorized funds.

1983 | ~~(8) This section shall take effect upon becoming law and~~
 1984 | ~~shall apply to tax years beginning on and after January 1, 2013.~~

1985 | Section 26. Paragraph (e) of subsection (2) of section
 1986 | 220.196, Florida Statutes, is amended to read:

1987 | 220.196 Research and development tax credit.—

1988 | (2) TAX CREDIT.—

1989 | (e) The combined total amount of tax credits which may be
 1990 | granted to all business enterprises under this section during
 1991 | any calendar year is \$9 million, except that the total amount
 1992 | that may be granted ~~awarded~~ in the 2016 calendar year is \$23
 1993 | million and the total amount that may be granted in the 2017
 1994 | calendar year is \$15 million. Applications may be filed with the
 1995 | department on or after March 20 and before March 27 for
 1996 | qualified research expenses incurred within the preceding
 1997 | calendar year. If the total credits for all applicants exceed
 1998 | the maximum amount allowed under this paragraph, the credits
 1999 | shall be allocated on a prorated basis.

2000 | Section 27. Section 220.197, Florida Statutes, is created
 2001 | to read:

2002 | 220.197 Plastic Bag Reduction Pilot Program. --

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2003 (1) Notwithstanding s. 403.7033, there is created within
 2004 the department the Plastic Bag Reduction Pilot Program. The
 2005 purpose of the pilot program is to incentivize the reduction in
 2006 the use of plastic bags in Florida by providing a corporate
 2007 income tax credit to businesses in the state.

2008 (2) DEFINITIONS.— As used in this section, the term:

2009 (a) "Base amount" means the number of plastic bags
 2010 purchased by a business and used by the business's customers at
 2011 a location in a coastal county in this state in calendar year
 2012 2016.

2013 (b) "Business" means any corporation as defined in s.
 2014 220.03 which provides plastic bags to its customers as a result
 2015 of the sale of a product.

2016 (c) "Plastic bag" means any plastic disposable carryout
 2017 bag which a business provides to its customers as a result of
 2018 the sale of a product. The term does not include:

2019 1. A bag that is designed and manufactured for multiple
 2020 reuse that has a minimum lifetime of at least 100 uses, can
 2021 carry over 20 pounds, is machine washable, and, if contains
 2022 plastic, is at least 2.25 mils thick;

2023 2. Bags sold in packages containing multiple bags intended
 2024 for use as garbage, pet waste, or yard waste bags;

2025 3. A bag provided by a pharmacy for a prescription
 2026 purchase;

2027 4. A bag provided to contain an unwrapped food item;

2028 5. A bag used to contain live animals, such as fish or

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2029 | insects sold in pet stores; and
 2030 | 6. A bag that is designed and manufactured to be placed
 2031 | over articles of clothing on a hanger.
 2032 | (d) "Coastal county" means a county that abuts or borders
 2033 | the Gulf of Mexico or the Atlantic Ocean and has a population
 2034 | greater than 1 million.
 2035 | (3) TAX CREDIT.—
 2036 | (a) As provided in this section, a business is eligible
 2037 | for a credit against the tax imposed by this chapter if it:
 2038 | 1. Is located in a coastal county.
 2039 | 2. Has a base amount of at least 500,000 bags for
 2040 | locations in coastal counties in calendar year 2016.
 2041 | 3. Demonstrates a reduction of at least 5 percent from the
 2042 | base amount at locations in a coastal county as of the end of
 2043 | calendar year 2018.
 2044 | (b) Applications may be filed with the department on or
 2045 | after March 20 and before March 27 of calendar year 2019.
 2046 | (c) The department shall certify:
 2047 | 1. The plastic bag purchases that qualify for the credit;
 2048 | 2. Each eligible applicant's base amount in its coastal
 2049 | county locations in calendar year 2016;
 2050 | 3. The total reduction in the number of plastic bags
 2051 | purchased and used in coastal county locations for all eligible
 2052 | applicants from calendar years 2016 through 2018; and
 2053 | 4. Each eligible applicant's share of the total reduction
 2054 | as described in subparagraph 3.

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2055 (d) The credit for an eligible applicant shall be equal to
 2056 the eligible applicant's share of the total reduction as
 2057 described in subparagraph (c)3. multiplied by \$5 million. The
 2058 combined total amount of tax credits which may be granted to all
 2059 eligible applicants under this section is \$5 million, not to
 2060 exceed \$1 million per eligible applicant. If the total credits
 2061 for all eligible applicants exceed the maximum amount allowed
 2062 under this paragraph, the credits shall be allocated on a
 2063 prorated basis.

2064 (4) RULES.- The department may adopt rules to administer
 2065 this section, including, but not limited to, rules prescribing
 2066 forms and application procedures and dates, and may establish
 2067 guidelines for making an affirmative showing of qualification
 2068 for a credit and any evidence needed to substantiate a claim for
 2069 credit under this section.

2070 (5) This section is repealed January 1, 2020, unless
 2071 reviewed and reenacted by the Legislature before that date.

2072 Section 28. Effective upon this act becoming a law and
 2073 applicable to taxable years beginning on or after January 1,
 2074 2016, section 220.222, Florida Statutes, is amended to read:

2075 220.222 Returns; time and place for filing.—

2076 (1) (a) Returns required by this code shall be filed with
 2077 the office of the department in Leon County or at such other
 2078 place as the department may by regulation prescribe. All returns
 2079 required for a DISC (Domestic International Sales Corporation)
 2080 under paragraph 6011(c) (2) of the Internal Revenue Code shall be

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2081 filed on or before the 1st day of the 10th month following the
 2082 close of the taxable year; all partnership information returns
 2083 shall be filed on or before the 1st day of the 4th ~~5th~~ month
 2084 following the close of the taxable year; and all other returns
 2085 shall be filed on or before the 1st day of the 5th ~~4th~~ month
 2086 following the close of the taxable year or the 15th day
 2087 following the due date, without extension, for the filing of the
 2088 related federal return for the taxable year, unless under
 2089 subsection (2) one or more extensions of time, not to exceed 6
 2090 months in the aggregate, for any such filing is granted.

2091 (b) Notwithstanding paragraph (a), for taxable years
 2092 beginning before January 1, 2026, returns of taxpayers with a
 2093 taxable year ending on June 30 shall be filed on or before the
 2094 1st day of the 4th month following the close of the taxable year
 2095 or the 15th day following the due date, without extension, for
 2096 the filing of the related federal return for the taxable year,
 2097 unless under subsection (2) one or more extensions of time for
 2098 any such filing is granted.

2099 (2) (a) When a taxpayer has been granted an extension or
 2100 extensions of time within which to file its federal income tax
 2101 return for any taxable year, and if the requirements of s.
 2102 220.32 are met, the filing of a request for such extension or
 2103 extensions with the department shall automatically extend the
 2104 due date of the return required under this code until ~~15 days~~
 2105 ~~after the expiration of the federal extension or until the~~
 2106 expiration of 6 months from the original due date, ~~whichever~~

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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2107 ~~first occurs.~~

2108 (b) The department may grant an extension or extensions of
 2109 time for the filing of any return required under this code upon
 2110 receiving a prior request therefor if good cause for an
 2111 extension is shown. However, the aggregate extensions of time
 2112 under paragraph ~~paragraphs~~ (a) and this paragraph ~~(b)~~ shall not
 2113 exceed 6 months. An ~~No~~ extension granted under this paragraph is
 2114 not shall be valid unless the taxpayer complies with ~~the~~
 2115 ~~requirements of~~ s. 220.32.

2116 (c) For purposes of this subsection, a taxpayer is not in
 2117 compliance with ~~the requirements of~~ s. 220.32 if the taxpayer
 2118 underpays the required payment by more than the greater of
 2119 \$2,000 or 30 percent of the tax shown on the return when filed.

2120 (d) For taxable years beginning before January 1, 2026,
 2121 the 6-month time period in paragraphs (a) and (b) shall be 7
 2122 months for taxpayers with a taxable year ending June 30 and
 2123 shall be 5 months for taxpayers with a taxable year ending
 2124 December 31.

2125 Section 29. Effective upon this act becoming a law and
 2126 applicable to taxable years beginning on or after January 1,
 2127 2017, section 220.241, Florida Statutes, is amended to read:

2128 220.241 Declaration; time for filing.—

2129 (1) A declaration of estimated tax under this code shall
 2130 be filed before the 1st day of the 6th ~~5th~~ month of each taxable
 2131 year, except that if the minimum tax requirement of s. 220.24(1)
 2132 is first met:

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2133 (a)~~(1)~~ After the 3rd month and before the 6th month of the
 2134 taxable year, the declaration shall be filed before the 1st day
 2135 of the 7th month;

2136 (b)~~(2)~~ After the 5th month and before the 9th month of the
 2137 taxable year, the declaration shall be filed before the 1st day
 2138 of the 10th month; or

2139 (c)~~(3)~~ After the 8th month and before the 12th month of
 2140 the taxable year, the declaration shall be filed for the taxable
 2141 year before the 1st day of the succeeding taxable year.

2142 (2) Notwithstanding subsection (1), for taxable years
 2143 beginning before January 1, 2026, taxpayers with a taxable year
 2144 ending on June 30 shall file declarations before the 1st day of
 2145 the 5th month of each taxable year, unless paragraph (1) (a),
 2146 paragraph (1) (b), or paragraph (1) (c) applies.

2147 Section 30. Effective upon this act becoming a law and
 2148 applicable to taxable years beginning on or after January 1,
 2149 2017, subsection (1) of section 220.33, Florida Statutes, is
 2150 amended to read:

2151 220.33 Payments of estimated tax.—A taxpayer required to
 2152 file a declaration of estimated tax pursuant to s. 220.24 shall
 2153 pay such estimated tax as follows:

2154 (1) If the declaration is required to be filed before the
 2155 1st day of the 6th ~~5th~~ month of the taxable year, the estimated
 2156 tax shall be paid in four equal installments. The first
 2157 installment shall be paid at the time of the required filing of
 2158 the declaration; the second and third installments shall be paid

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2159 | before the 1st day of the 7th month and before the 1st day of
 2160 | the 10th month of the taxable year, respectively; and the fourth
 2161 | installment shall be paid before the 1st day of the next taxable
 2162 | year.

2163 | Section 31. Effective upon this act becoming a law and
 2164 | applicable to taxable years beginning on or after January 1,
 2165 | 2017, paragraph (c) of subsection (2) of section 220.34, Florida
 2166 | Statutes, is amended to read:

2167 | 220.34 Special rules relating to estimated tax.—

2168 | (2) No interest or penalty shall be due or paid with
 2169 | respect to a failure to pay estimated taxes except the
 2170 | following:

2171 | (c) The period of the underpayment for which interest and
 2172 | penalties apply shall commence on the date the installment was
 2173 | required to be paid, determined without regard to any extensions
 2174 | of time, and shall terminate on the earlier of the following
 2175 | dates:

2176 | 1. The first day of the 5th ~~fourth~~ month following the
 2177 | close of the taxable year;

2178 | 2. For taxable years beginning before January 1, 2026, for
 2179 | taxpayers with a taxable year ending June 30, the first day of
 2180 | the 4th month following the close of the taxable year; or

2181 | ~~3.2.~~ With respect to any portion of the underpayment, the
 2182 | date on which such portion is paid.

2183 |
 2184 | For purposes of this paragraph, a payment of estimated tax on

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2185 any installment date shall be considered a payment of any
 2186 previous underpayment only to the extent such payment exceeds
 2187 the amount of the installment determined under subparagraph
 2188 (b)1. for such installment date.

2189 Section 32. Subsection (4) of section 376.30781, Florida
 2190 Statutes, is amended to read:

2191 376.30781 Tax credits for rehabilitation of drycleaning-
 2192 solvent-contaminated sites and brownfield sites in designated
 2193 brownfield areas; application process; rulemaking authority;
 2194 revocation authority.-

2195 (4) The Department of Environmental Protection is
 2196 responsible for allocating the tax credits provided for in s.
 2197 220.1845, which may not exceed a total of \$21.6 million in tax
 2198 credits in the 2015-2016 fiscal year, \$8 million in tax credits
 2199 in the 2016-2017 fiscal year, and \$5 million in tax credits
 2200 annually thereafter.

2201 Section 33. Subsections (1) and (2) of section 561.121,
 2202 Florida Statutes, are amended to read:

2203 561.121 Deposit of revenue.-

2204 (1) All state funds collected pursuant to ss. 563.05,
 2205 564.06, 565.02(9), and 565.12 shall be paid into the State
 2206 Treasury and disbursed in the following manner:

2207 (a) Two percent of monthly collections of the excise taxes
 2208 on alcoholic beverages established in ss. 563.05, 564.06, and
 2209 565.12 and the tax on alcoholic beverages, cigarettes, and other
 2210 tobacco products established in s. 565.02(9) shall be deposited

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2211 into the Alcoholic Beverage and Tobacco Trust Fund to meet the
 2212 division's appropriation for the state fiscal year.

2213 (b) The remainder of the funds collected pursuant to ss.
 2214 563.05, 564.06, and 565.12 and the tax on alcoholic beverages,
 2215 cigarettes, and other tobacco products established in s.
 2216 565.02(9) shall be credited to the General Revenue Fund.

2217 (2) The unencumbered balance in the Alcoholic Beverage and
 2218 Tobacco Trust Fund at the close of each fiscal year may not
 2219 exceed \$2 million. These funds shall be held in reserve for use
 2220 in the event that trust fund revenues are unable to meet the
 2221 division's appropriation for the next fiscal year. In the event
 2222 of a revenue shortfall, these funds shall be spent pursuant to
 2223 subsection (3). Notwithstanding subsection (1), if the
 2224 unencumbered balance on June 30 in any fiscal year is less than
 2225 \$2 million, the department is authorized to retain the
 2226 difference between the June 30 unencumbered balance in the trust
 2227 fund and \$2 million from the July collections of state funds
 2228 collected pursuant to ss. 563.05, 564.06, and 565.12 and the tax
 2229 on alcoholic beverages, cigarettes, and other tobacco products
 2230 established in s. 565.02(9). Any unencumbered funds in excess of
 2231 reserve funds shall be transferred unallocated to the General
 2232 Revenue Fund by August 31 of the next fiscal year.

2233 Section 34. Subsection (4) of section 564.06, Florida
 2234 Statutes, is amended to read:

2235 564.06 Excise taxes on wines and beverages.—

2236 (4) As to cider, which is made from the normal alcoholic

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2237 fermentation of the juice of sound, ripe apples or pears,
 2238 including but not limited to flavored, sparkling, or carbonated
 2239 cider and cider made from condensed apple or pear must, that
 2240 contain not less than one-half of 1 percent of alcohol by volume
 2241 and not more than 7 percent of alcohol by volume, there shall be
 2242 paid by all manufacturers and distributors a tax at the rate of
 2243 \$.89 per gallon. With the sole exception of the excise tax rate,
 2244 cider shall be considered wine and shall be subject to the
 2245 provisions of this chapter.

2246 Section 35. Subsection (9) of section 565.02, Florida
 2247 Statutes, is amended to read:

2248 565.02 License fees; vendors; clubs; caterers; and
 2249 others.—

2250 (9) (a) As used in this subsection, the term:

2251 1. "Annual capacity" means an amount equal to the number
 2252 of lower berths on a vessel multiplied by the number of
 2253 embarkations of that vessel during a calendar year.

2254 2. "Base rate" means an amount equal to the total taxes
 2255 and surcharges paid by all permittees pursuant to the Beverage
 2256 Law and chapter 210 for sales of alcoholic beverages,
 2257 cigarettes, and other tobacco products taking place between
 2258 January 1, 2015, and December 31, 2015, inclusive, divided by
 2259 the sum of the annual capacities of all vessels permitted
 2260 pursuant to former s. 565.02(9), Florida Statutes 2015, for
 2261 calendar year 2015.

2262 3. "Embarkation" means an instance in which a vessel

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2263 departs from a port in this state.

2264 4. "Lower berth" means a bed that is:

2265 a. Affixed to a vessel;

2266 b. Not located above another bed in the same cabin; and

2267 c. Located in a cabin not in use by employees of the
 2268 operator of the vessel or its contractors.

2269 5. "Quarterly capacity" means an amount equal to the
 2270 number of lower berths on a vessel multiplied by the number of
 2271 embarkations of that vessel during a calendar quarter.

2272 (b) It is the finding of the Legislature that passenger
 2273 vessels engaged exclusively in foreign commerce are susceptible
 2274 to a distinct and separate classification for purposes of the
 2275 sale of alcoholic beverages, cigarettes, and other tobacco
 2276 products under the Beverage Law and chapter 210.

2277 (c) Upon the filing of an application and payment of an
 2278 annual fee of \$1,100, the director is authorized to issue a
 2279 permit authorizing the operator, or, if applicable, his or her
 2280 concessionaire, of a passenger vessel which has cabin-berth
 2281 capacity for at least 75 passengers, and which is engaged
 2282 exclusively in foreign commerce, to sell alcoholic beverages,
 2283 cigarettes, and other tobacco products on the vessel for
 2284 consumption on board only:

2285 1.(a) For no more than ~~During a period not in excess of 24~~
 2286 hours before ~~prior to~~ departure while the vessel is moored at a
 2287 dock or wharf in a port of this state; or

2288 2.(b) At any time while the vessel is located in Florida

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2289 territorial waters and is in transit to or from international
 2290 waters.
 2291
 2292 One such permit shall be required for each such vessel and shall
 2293 name the vessel for which it is issued. No license shall be
 2294 required or tax levied by any municipality or county for the
 2295 privilege of selling beverages, cigarettes, or other tobacco
 2296 products for consumption on board such vessels. The beverages,
 2297 cigarettes, or other tobacco products so sold may be purchased
 2298 outside the state by the permittee, and the same shall not be
 2299 considered as imported for the purposes of s. 561.14(3) solely
 2300 because of such sale. The permittee is not required to obtain
 2301 its beverages, cigarettes, or other tobacco products from
 2302 licensees under the Beverage Law or chapter 210. Each permittee,
 2303 ~~but it~~ shall keep a strict account of the quarterly capacity of
 2304 each of its vessels ~~all such beverages sold within this state~~
 2305 and shall make quarterly ~~monthly~~ reports to the division on
 2306 forms prepared and furnished by the division. ~~A permittee who~~
 2307 ~~sells on board the vessel beverages withdrawn from United States~~
 2308 ~~Bureau of Customs and Border Protection bonded storage on board~~
 2309 ~~the vessel may satisfy such accounting requirement by supplying~~
 2310 ~~the division with copies of the appropriate United States Bureau~~
 2311 ~~of Customs and Border Protection forms evidencing such~~
 2312 ~~withdrawals as importations under United States customs laws.~~
 2313 (d) Each ~~Such~~ permittee shall pay to the state a ~~an~~ ~~excise~~
 2314 tax for beverages, cigarettes, and other tobacco products sold

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2315 | pursuant to this subsection in an amount equal to the base rate
 2316 | multiplied by the permittee's quarterly capacity during the
 2317 | calendar quarter, less any tax or surcharge already paid by a
 2318 | licensed manufacturer or distributor pursuant to the Beverage
 2319 | Law or chapter 210 on beverages, cigarettes, and other tobacco
 2320 | products sold by the permittee pursuant to this subsection
 2321 | during the quarter for which tax is due ~~section, if such excise~~
 2322 | ~~tax has not previously been paid, in an amount equal to the tax~~
 2323 | ~~which would be required to be paid on such sales by a licensed~~
 2324 | ~~manufacturer or distributor.~~

2325 | (e) A vendor holding such permit shall pay the tax
 2326 | quarterly ~~monthly~~ to the division at the same time he or she
 2327 | furnishes the required report. Such report shall be filed on or
 2328 | before the 15th day of each calendar quarter ~~month~~ for the
 2329 | quarterly capacity ~~sales occurring~~ during the previous calendar
 2330 | quarter ~~month~~.

2331 | (f) No later than August 1, 2016, each permittee shall
 2332 | report the annual capacity for each of its vessels for calendar
 2333 | year 2015 to the division on forms prepared and furnished by the
 2334 | division. No later than September 1, 2016, the division shall
 2335 | calculate the base rate and report it to each permittee. The
 2336 | base rate shall also be published in the Florida Administrative
 2337 | Register and on the department's website.

2338 | (g) Revenues collected pursuant to this subsection shall
 2339 | be distributed pursuant to s. 561.121(1).

2340 | Section 36. Subsection (1) of section 951.22, Florida

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2341 Statutes, is amended to read:
 2342 951.22 County detention facilities; contraband articles.-
 2343 (1) It is unlawful, except through regular channels as
 2344 duly authorized by the sheriff or officer in charge, to
 2345 introduce into or possess upon the grounds of any county
 2346 detention facility as defined in s. 951.23 or to give to or
 2347 receive from any inmate of any such facility wherever said
 2348 inmate is located at the time or to take or to attempt to take
 2349 or send therefrom any of the following articles which are hereby
 2350 declared to be contraband for the purposes of this act, to wit:
 2351 Any written or recorded communication; any currency or coin; any
 2352 article of food or clothing; any tobacco products as defined in
 2353 s. 210.25(12) ~~210.25(11)~~; any cigarette as defined in s.
 2354 210.01(1); any cigar; any intoxicating beverage or beverage
 2355 which causes or may cause an intoxicating effect; any narcotic,
 2356 hypnotic, or excitative drug or drug of any kind or nature,
 2357 including nasal inhalators, sleeping pills, barbiturates, and
 2358 controlled substances as defined in s. 893.02(4); any firearm or
 2359 any instrumentality customarily used or which is intended to be
 2360 used as a dangerous weapon; and any instrumentality of any
 2361 nature that may be or is intended to be used as an aid in
 2362 effecting or attempting to effect an escape from a county
 2363 facility.
 2364 Section 37. Clothing, school supplies, personal computers,
 2365 and personal computer-related accessories; sales tax holiday.-
 2366 (1) The tax levied under chapter 212, Florida Statutes,

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2367 may not be collected during the period from 12:01 a.m. on August
 2368 5, 2016, through 11:59 p.m. on August 14, 2016, on the retail
 2369 sale of:

2370 (a) Clothing, wallets, or bags, including handbags,
 2371 backpacks, fanny packs, and diaper bags, but excluding
 2372 briefcases, suitcases, and other garment bags, having a sales
 2373 price of \$100 or less per item. As used in this paragraph, the
 2374 term "clothing" means:

2375 1. Any article of wearing apparel intended to be worn on
 2376 or about the human body, excluding watches, watchbands, jewelry,
 2377 umbrellas, and handkerchiefs; and

2378 2. All footwear, excluding skis, swim fins, roller blades,
 2379 and skates.

2380 (b) School supplies having a sales price of \$15 or less
 2381 per item. As used in this paragraph, the term "school supplies"
 2382 means pens, pencils, erasers, crayons, notebooks, notebook
 2383 filler paper, legal pads, binders, lunch boxes, construction
 2384 paper, markers, folders, poster board, composition books, poster
 2385 paper, scissors, cellophane tape, glue or paste, rulers,
 2386 computer disks, protractors, compasses, and calculators.

2387 (2) The tax levied under chapter 212, Florida
 2388 Statutes, may not be collected during the period from 12:01 a.m.
 2389 on August 5, 2016, through 11:59 p.m. on August 14, 2016, on the
 2390 first \$750 of the sales price of personal computers or personal
 2391 computer-related accessories purchased for noncommercial home or
 2392 personal use. As used in this subsection, the term:

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2393 (a) "Personal computers" includes electronic book readers,
 2394 laptops, desktops, handhelds, tablets, or tower computers. The
 2395 term does not include cellular telephones, video game consoles,
 2396 digital media receivers, or devices that are not primarily
 2397 designed to process data.

2398 (b) "Personal computer-related accessories" includes
 2399 keyboards, mice, personal digital assistants, monitors, other
 2400 peripheral devices, modems, routers, and nonrecreational
 2401 software, regardless of whether the accessories are used in
 2402 association with a personal computer base unit. The term does
 2403 not include furniture or systems, devices, software, or
 2404 peripherals that are designed or intended primarily for
 2405 recreational use.

2406 (c) "Monitors" does not include devices that include a
 2407 television tuner.

2408 (3) The tax exemptions provided in this section do not
 2409 apply to sales within a theme park or entertainment complex as
 2410 defined in s. 509.013(9), Florida Statutes, within a public
 2411 lodging establishment as defined in s. 509.013(4), Florida
 2412 Statutes, or within an airport as defined in s. 330.27(2),
 2413 Florida Statutes.

2414 (4) The Department of Revenue may, and all conditions are
 2415 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2416 Florida Statutes, to administer this section.

2417 (5) For the 2016-2017 fiscal year, the sum of \$229,982 in
 2418 nonrecurring funds is appropriated from the General Revenue Fund

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2419 to the Department of Revenue for the purpose of implementing
 2420 this section.

2421 Section 38. Small business Saturday sales tax holiday.-

2422 (1) As used in this section, the term "small business"
 2423 means a dealer, as defined in s. 212.06, Florida Statutes, that
 2424 registered with the Department of Revenue and began operation no
 2425 later than January 11, 2016, and that owed and remitted to the
 2426 Department of Revenue less than \$200,000 in total tax under
 2427 chapter 212, Florida Statutes, for the 1-year period ending
 2428 September 30, 2016. If the dealer has not been in operation for
 2429 a 1-year period as of September 30, 2016, the dealer must have
 2430 owed and remitted less than \$200,000 in total tax under chapter
 2431 212, Florida Statutes, for the period beginning on the day that
 2432 the dealer began operation and ending September 30, 2016, in
 2433 order to qualify as a small business under this section. If the
 2434 dealer is eligible to file a consolidated return pursuant to s.
 2435 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
 2436 Florida Statutes, owed and remitted from all of the dealer's
 2437 places of business must be less than \$200,000 for the applicable
 2438 period ending September 30, 2016.

2439 (2) The tax levied under chapter 212, Florida Statutes,
 2440 may not be collected by a small business during the period from
 2441 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November
 2442 26, 2016, on the retail sale, as defined in s. 212.02(14),
 2443 Florida Statutes, of any item or article of tangible personal
 2444 property, as defined in s. 212.02(19), Florida Statutes, having

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2445 a sales price of \$1,000 or less per item.

2446 (3) The Department of Revenue may, and all conditions are

2447 deemed to be met to, adopt emergency rules pursuant to ss.

2448 120.536(1) and 120.54, Florida Statutes, to administer this

2449 section.

2450 Section 39. Hunting and fishing sales tax holiday.-

2451 (1) The tax levied under chapter 212, Florida Statutes,

2452 may not be collected during the period from 12:01 a.m. on August

2453 20, 2016, through 11:59 p.m. on August 20, 2016, on the retail

2454 sale, as defined in s. 212.02(14), Florida Statutes, of:

2455 (a) Firearms. For purposes of this section, the term

2456 "firearms" means rifles, shotguns, spearguns, crossbows, and

2457 bows. The term does not include destructive devices as defined

2458 in s. 790.001(4), Florida Statutes.

2459 (b) Ammunition for firearms.

2460 (c) Camping tents.

2461 (d) Fishing supplies. For purposes of this section, the

2462 term "fishing supplies" means rods, reels, bait, and fishing

2463 tackle. The term does not include supplies used for commercial

2464 fishing purposes.

2465 (2) The tax exemptions provided in this section do not

2466 apply to sales within a theme park or entertainment complex as

2467 defined in s. 509.013(9), Florida Statutes, within a public

2468 lodging establishment as defined in s. 509.013(4), Florida

2469 Statutes, or within an airport as defined in s. 330.27(2),

2470 Florida Statutes.

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2471 (3) The Department of Revenue may, and all conditions are
 2472 deemed to be met to, adopt emergency rules pursuant to ss.
 2473 120.536(1) and 120.54, Florida Statutes, to administer this
 2474 section.

2475 (4) For the 2016-2017 fiscal year, the sum of \$91,470 in
 2476 nonrecurring funds is appropriated from the General Revenue Fund
 2477 to the Department of Revenue for the purpose of implementing
 2478 this section.

2479 Section 40. Technology sales tax holiday.-

2480 (1) The tax levied under chapter 212, Florida Statutes,
 2481 may not be collected during the period from 12:01 a.m. on April
 2482 22, 2017, through 11:59 p.m. on April 22, 2017, on the first
 2483 \$1,000 of the sales price of personal computers or personal
 2484 computer-related accessories. For purposes of this subsection,
 2485 the term:

2486 (a) "Personal computers" includes electronic book readers,
 2487 laptops, desktops, handhelds, tablets, cellular telephones, or
 2488 tower computers. The term does not include video game consoles,
 2489 digital media receivers, or devices that are not primarily
 2490 designed to process data.

2491 (b) "Personal computer-related accessories" includes
 2492 keyboards, mice, personal digital assistants, monitors, other
 2493 peripheral devices, modems, routers, and nonrecreational
 2494 software, regardless of whether the accessories are used in
 2495 association with a personal computer base unit. The term does
 2496 not include furniture or systems, devices, software, or

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2497 peripherals that are designed or intended primarily for
 2498 recreational use.

2499 (c) "Monitors" does not include devices that include a
 2500 television tuner.

2501 (2) The tax exemptions provided in this section do not
 2502 apply to sales within a theme park or entertainment complex as
 2503 defined in s. 509.013(9), Florida Statutes, within a public
 2504 lodging establishment as defined in s. 509.013(4), Florida
 2505 Statutes, or within an airport as defined in s. 330.27(2),
 2506 Florida Statutes.

2507 (3) The Department of Revenue may, and all conditions are
 2508 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2509 and 120.54, Florida Statutes, to administer this section.

2510 (4) For the 2016-2017 fiscal year, the sum of \$104,937 in
 2511 nonrecurring funds is appropriated from the General Revenue Fund
 2512 to the Department of Revenue for the purpose of implementing
 2513 this section.

2514 Section 41. Book fairs.—

2515 (1) The tax levied under chapter 212, Florida Statutes,
 2516 may not be collected on the retail sale of books and other
 2517 reading materials when sold:

2518 (a) On the premises of a public, parochial, or nonprofit
 2519 school operated for and attended by students in grades K through
 2520 12; and

2521 (b) On the premises of a nonpermanent retail establishment
 2522 that operates for less than 10 days per location each calendar

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2523 year.

2524

2525 If such sales are made by a third-party vendor, the vendor must
 2526 commit some or all of the profits from the sales to the public,
 2527 parochial, or nonprofit school where the sales were made. The
 2528 profits may be distributed to the school in the form of cash,
 2529 in-store credits, in-kind contributions, or similar methods.

2530 (2) The Department of Revenue may, and all conditions are
 2531 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2532 and 120.54, Florida Statutes, to administer this section.

2533 (3) This section is repealed July 1, 2017.

2534 Section 42. Section 29 of chapter 2015-221, Laws of
 2535 Florida, is amended to read:

2536 Section 29. (1) The tax levied under chapter 212, Florida
 2537 Statutes, may not be collected on the retail sale of textbooks
 2538 that are required or recommended for use in a course offered by
 2539 a public postsecondary educational institution as described in
 2540 s. 1000.04, Florida Statutes, or a nonpublic postsecondary
 2541 educational institution that is eligible to participate in a
 2542 tuition assistance program authorized by s. 1009.89 or s.
 2543 1009.891, Florida Statutes. As used in this section, the term
 2544 "textbook" means any required or recommended manual of
 2545 instruction or any instructional materials for any field of
 2546 study. As used in this section, the term "instructional
 2547 materials" means any educational materials, in printed or
 2548 digital format, that are required or recommended for use in a

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2549 course in any field of study. To demonstrate that a sale is not
 2550 subject to tax, the student must provide a physical or an
 2551 electronic copy of the following to the vendor:

- 2552 (a) The student's identification number; and
- 2553 (b) An applicable course syllabus or list of required and
 2554 recommended textbooks and instructional materials that meet the
 2555 criteria in s. 1004.085(3), Florida Statutes.

2556
 2557 The vendor must maintain proper documentation, as prescribed by
 2558 department rule, to identify the complete transaction or portion
 2559 of the transaction that involves the sale of textbooks that are
 2560 not subject to tax.

2561 (2) The tax exemptions provided in this section do not
 2562 apply to sales within a theme park or entertainment complex as
 2563 defined in s. 509.013(9), Florida Statutes, within a public
 2564 lodging establishment as defined in s. 509.013(4), Florida
 2565 Statutes, or within an airport as defined in s. 330.27(2),
 2566 Florida Statutes.

2567 (3) The Department of Revenue may, and all conditions are
 2568 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2569 and 120.54, Florida Statutes, to administer this section.

2570 (4) This section is repealed June 30, 2017 ~~2016~~.

2571 Section 43. For the 2016-2017 fiscal year, the sum of
 2572 \$55,908 in nonrecurring funds is appropriated from the General
 2573 Revenue Fund to the Department of Revenue for the purpose of
 2574 implementing s. 212.031, as amended by this act.

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2575 Section 44. For the 2016-2017 fiscal year, the sum of
 2576 \$279,857 in nonrecurring funds is appropriated from the General
 2577 Revenue Fund to the Property Tax Oversight Program within the
 2578 Department of Revenue for the purpose of providing aerial
 2579 photographs and maps to counties that meet the increased
 2580 population thresholds as required by section 4 of this act.
 2581 These funds are in addition to any funds that may be provided in
 2582 the 2016-2017 General Appropriations Act for providing aerial
 2583 photographs and maps to counties with a population of 50,000 or
 2584 fewer.

2585 Section 45. The amendments to ss. 196.012 and 196.1995,
 2586 Florida Statutes, made by this act are remedial in nature and
 2587 apply retroactively to December 31, 2015.

2588 Section 46. The Legislature finds that this act fulfills
 2589 an important state interest.

2590 Section 47. Except as otherwise expressly provided in this
 2591 act and except for this section, which shall take effect upon
 2592 becoming a law, this act shall take effect July 1, 2016.