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# Local, Federal & Veterans Affairs Subcommittee

February 15, 2017  
9:00 AM – 11:00 AM  
12 HOB

## Action Packet

# Committee Meeting Notice

## HOUSE OF REPRESENTATIVES

### Local, Federal & Veterans Affairs Subcommittee

**Start Date and Time:** Wednesday, February 15, 2017 09:00 am

**End Date and Time:** Wednesday, February 15, 2017 11:00 am

**Location:** 12 HOB

**Duration:** 2.00 hrs

**Consideration of the following bill(s):**

PCS for HB 49 -- Ad Valorem Taxation

HB 263 Veterans' Annual Sales Tax Holiday by Ponder

Presentation by the Office of Program Policy Analysis & Government Accountability on Recent Research relating to Community Redevelopment Agencies

**NOTICE FINALIZED on 02/08/2017 4:16PM by Smith.Victoria**

**COMMITTEE MEETING REPORT**  
**Local, Federal & Veterans Affairs Subcommittee**  
**2/15/2017 9:00:00AM**

**Location:** 12 HOB

**Summary:**

**Local, Federal & Veterans Affairs Subcommittee**

*Wednesday February 15, 2017 09:00 am*

PCS for HB 49	Favorable With Amendment(s)	Yeas: 13	Nays: 0
Amendment PCS for HB 49 Strike1	Adopted Without Objection		

HB 263	Favorable With Committee Substitute	Yeas: 14	Nays: 0
Amendment 433353	Adopted Without Objection		
Amendment 671767	Withdrawn		

Committee meeting was reported out: Wednesday, February 15, 2017 10:35:31AM

**COMMITTEE MEETING REPORT**  
**Local, Federal & Veterans Affairs Subcommittee**  
**2/15/2017 9:00:00AM**

**Location:** 12 HOB

**Attendance:**

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Scott Plakon (Chair)	X		
Joseph Abruzzo	X		
Daisy Baez	X		
Kamia Brown	X		
Daniel Burgess, Jr.	X		
Colleen Burton	X		
Blaise Ingoglia	X		
Thomas Leek	X		
MaryLynn Magar	X		
Mike Miller	X		
Mel Ponder	X		
Jake Raburn	X		
Paul Renner	X		
Carlos Smith	X		
Patricia Williams	X		
<b>Totals:</b>	<b>15</b>	<b>0</b>	<b>0</b>

Committee meeting was reported out: Wednesday, February 15, 2017 10:35:31AM

**COMMITTEE MEETING REPORT**  
**Local, Federal & Veterans Affairs Subcommittee**  
**2/15/2017 9:00:00AM**

**Location:** 12 HOB

**PCS for HB 49 : Ad Valorem Taxation**

*Favorable With Amendment(s)*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Joseph Abruzzo	X				
Daisy Baez	X				
Kamia Brown	X				
Daniel Burgess, Jr.				X	
Colleen Burton	X				
Blaise Ingoglia	X				
Thomas Leek				X	
MaryLynn Magar	X				
Mike Miller	X				
Mel Ponder	X				
Jake Raburn	X				
Paul Renner	X				
Carlos Smith	X				
Patricia Williams	X				
Scott Plakon (Chair)	X				
<b>Total Yeas: 13</b>					
<b>Total Nays: 0</b>					

**PCS for HB 49 Amendments**

**Amendment PCS for HB 49 Strike1**

*Adopted Without Objection*



Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans  
 2 Affairs Subcommittee  
 3 Representative Eagle offered the following:

**Amendment**

Remove everything after the enacting clause and insert:

7 Section 1. Section 196.2003, Florida Statutes, is created  
 8 to read:

9 196.2003 .-- Abatement of taxes for residential  
 10 improvements damaged or destroyed by a natural disaster.--

11 (1) As used in this section, the term:

12 (a) "Damage differential" means the product arrived at by  
 13 multiplying the percent change in value by a ratio, the  
 14 numerator of which is the number of months the residential  
 15 improvement was rendered uninhabitable, the denominator of which  
 16 is 12.

PCS for HB 49 Strikel

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Amendment No. 1

17 (b) "Disaster relief credit" means the product arrived at  
18 by multiplying the damage differential by the amount of timely  
19 paid taxes that were initially levied in the year the natural  
20 disaster occurred.

21 (c) "Natural disaster" means:

22 1. An event for which the Governor has declared a state of  
23 emergency under s. 252.36.

24 2. A sinkhole, as defined n s. 627.706(2)(h).

25 (d) "Percent change in value" means the percentage  
26 difference between a residential parcel's just value as of  
27 January 1 of the year in which a natural disaster occurred and  
28 its postdisaster just value.

29 (e) "Postdisaster just value" means the just value of a  
30 residential parcel reflecting the destruction and damage caused  
31 by a natural disaster.

32 (f) "Residential improvement" or "improvement" means a  
33 residential dwelling or house but does not include a structure  
34 that is not essential to the use and occupancy of the  
35 residential dwelling or house, including, but not limited to, a  
36 detached utility building, detached carport, detached garage,  
37 bulkhead, fence, or swimming pool.

38 (g) "Uninhabitable" means the loss of use or occupancy of a  
39 residential improvement for the purpose for which it was  
40 constructed, as evidenced by documentation, including, but not  
41 limited to, utility bills, insurance information, contractors'



Amendment No. 1

42 statements, building permit applications, or building inspection  
43 certificates of occupancy.

44 (2) If a residential improvement is rendered uninhabitable  
45 due to damage or destruction to the property caused by a natural  
46 disaster, taxes due in the year following the disaster may be  
47 abated in the following manner:

48 (a) The property owner must file an application with the  
49 property appraiser as soon as practicable after the damage or  
50 destruction occurs but no later than March 1 of the year  
51 following the year of the natural disaster. A property owner who  
52 fails to file an application by March 1 waives a claim for  
53 abatement of taxes from that natural disaster.

54 (b) The application shall identify the residential parcel  
55 where the residential improvement was damaged or destroyed by  
56 the natural disaster, the natural disaster that caused the  
57 damage or destruction, the date the damage or destruction  
58 occurred, and the number of months the residential improvement  
59 was uninhabitable during the calendar year in which the damage  
60 or destruction occurred.

61 (c) The application shall be verified under oath and is  
62 subject to penalty of perjury.

63 (d) Upon receipt of the application, the property appraiser  
64 shall investigate the statements contained in the application to  
65 determine if the applicant is entitled to an abatement of taxes.  
66 If the property appraiser determines that the applicant is

PCS for HB 49 Strikel

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Amendment No. 1

67 entitled to an abatement, the property appraiser shall issue an  
68 official written statement to the tax collector no later than  
69 April 1, which provides:

70 1. The number of months during the calendar year that the  
71 residential improvement was uninhabitable. In calculating the  
72 number of months, a period of at least 16 days is considered a  
73 full month.

74 2. The just value of the residential parcel, as determined  
75 by the property appraiser, on January 1 of the year in which the  
76 natural disaster occurred.

77 3. The postdisaster just value of the residential parcel,  
78 as determined by the property appraiser.

79 4. The percent change in value applicable to the  
80 residential parcel.

81 (3) Upon receipt of the written statement from the property  
82 appraiser, the tax collector shall calculate the damage  
83 differential and disaster relief credit pursuant to this  
84 section. The tax collector shall reduce the taxes initially  
85 levied on the residential parcel in the year the application is  
86 due by an amount equal to the disaster relief credit. If the  
87 value of the credit exceeds the taxes levied during the year in  
88 which the application is due, the remaining value of the credit  
89 shall be applied to taxes due in subsequent years until the  
90 value of the credit is exhausted.

91 (4) No later than May 1, the tax collector shall notify:

PCS for HB 49 Strikel

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Amendment No. 1

92       (a) The Department of Revenue of the total reduction in  
93 taxes for all properties that received an abatement pursuant to  
94 this section.

95       (b) The governing board of each affected local government  
96 of the reduction in such local government's taxes that will  
97 occur pursuant to this section.

98       (5) For the purpose of this section, residential  
99 improvements that are uninhabitable shall have no value placed  
100 thereon.

101       (6) (a) If a residential improvement is rendered  
102 uninhabitable due to damage or destruction by a natural disaster  
103 in 2016, the property owner must file an application with the  
104 property appraiser before March 1, 2018, and once approved by  
105 the property appraiser, the owner shall receive the appropriate  
106 abatement on taxes initially levied in 2019. No later than May  
107 1, 2018, tax collectors shall comply with the notification  
108 procedures provided in subsection (4) when providing an  
109 abatement of taxes pursuant to this subsection.

110       (b) This subsection applies retroactively to January 1,  
111 2016, and expires January 1, 2020.

112       Section 2. This act shall take effect upon becoming a law.

**COMMITTEE MEETING REPORT**  
**Local, Federal & Veterans Affairs Subcommittee**  
**2/15/2017 9:00:00AM**

**Location:** 12 HOB

**HB 263 : Veterans' Annual Sales Tax Holiday**

*Favorable With Committee Substitute*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Joseph Abruzzo	X				
Daisy Baez	X				
Kamia Brown	X				
Daniel Burgess, Jr.				X	
Colleen Burton	X				
Blaise Ingoglia	X				
Thomas Leek	X				
MaryLynn Magar	X				
Mike Miller	X				
Mel Ponder	X				
Jake Raburn	X				
Paul Renner	X				
Carlos Smith	X				
Patricia Williams	X				
Scott Plakon (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

**HB 263 Amendments**

**Amendment 433353**

*Adopted Without Objection*

**Amendment 671767**

*Withdrawn*

Committee meeting was reported out: Wednesday, February 15, 2017 10:35:31AM



Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	X	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans  
 2 Affairs Subcommittee  
 3 Representative Ponder offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

Section 1. Sales tax holiday for veterans of the United States Armed Forces.—

9 (1) The tax levied under chapter 212, Florida Statutes,  
 10 may not be collected from a veteran, as defined in subsection  
 11 (2), during the period from 12:01 a.m. on November 11 through  
 12 11:59 p.m. on November 11, annually, on the retail sale, as  
 13 defined in s. 212.02(14), Florida Statutes, of clothing with a  
 14 sales price of \$60 or less per item. As used in this paragraph,  
 15 the term "clothing" means:



## Amendment No.1

16 (a) Any article of wearing apparel intended to be worn on  
17 or about the human body, excluding watches, watchbands, jewelry,  
18 umbrellas, and handkerchiefs.

19 (b) All footwear, excluding skis, swim fins, roller  
20 blades, and skates.

21 (2) Notwithstanding any action by the United States  
22 Department of Veterans Affairs relating to dishonorable  
23 discharges, the term "veteran" means a person who served in the  
24 active military, naval, or air service who was honorably  
25 discharged or released or who later received an upgraded  
26 honorable discharge or release. To be eligible for the sales tax  
27 holiday, a veteran must show proof of military status at the  
28 time he or she purchases the eligible items. The veteran may  
29 show proof of military status by presenting his or her:

30 1. DD Form 2, Uniformed Services Identification Card,  
31 issued by the United States Department of Defense,

32 2. DD Form 2765, Uniformed Services Identification and  
33 Privilege Card, issued by the United States Department of  
34 Defense,

35 3. DD Form 214, issued by the United States Department of  
36 Defense identifying the servicemember's discharge as  
37 "Honorable",

38 4. Veteran identification card, issued to a veteran with a  
39 100-percent disability by the Department of Veterans' Affairs  
40 under s. 295.17,



Amendment No.1

41       5. Valid driver license or identification card, issued by  
42 the Department of Highway Safety and Motor Vehicles, displaying  
43 a "V" or the word "Veteran", or

44       6. Any other proof of veteran status, issued by the  
45 Department of Highway Safety and Motor Vehicles.

46       (3) A retailer making tax-exempt sales under this section  
47 shall report to the Department of Revenue the amount of its  
48 gross sales on the retailer's sales and use tax return.

49       (4) The tax exemptions provided in this section apply at  
50 the option of a retailer if less than 5 percent of the  
51 retailer's gross sales of tangible personal property in the  
52 prior calendar year are comprised of items that would be exempt  
53 under this section. If a qualifying retailer chooses not to  
54 participate in the tax holiday, by August 1, annually, the  
55 retailer must notify the Department of Revenue in writing of its  
56 election to collect sales tax during the holiday and must post a  
57 copy of that notice in a conspicuous location at its place of  
58 business.

59       (5) The Department of Revenue may, and all conditions are  
60 deemed met to, adopt rules pursuant to the authority granted  
61 under s. 212.18(2), Florida Statutes, including emergency rules  
62 under s. 120.54(4), Florida Statutes, to administer this  
63 section.

64       Section 2. This act shall take effect July 1, 2017

65



Amendment No.1

66

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67

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

68

Remove line 12 and insert:

69

adopt emergency rules; providing an effective date.

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 263 (2017)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans  
2 Affairs Subcommittee

3 Representative Williams offered the following:

4  
5 **Amendment to Amendment (433353) by Representative Ponder**

6 Remove line 14 of the amendment and insert:

7 sales price of \$100 or less per item. As used in this paragraph



**COMMITTEE MEETING REPORT**  
**Local, Federal & Veterans Affairs Subcommittee**

**2/15/2017 9:00:00AM**

**Location:** 12 HOB

**Presentation/Workshop/Other Business Appearances:**

Community Redevelopment Agencies

Racevskis, Laila (State Employee) (At Request Of Chair) (General Public) - Proponent

OPPAGA

111 W. Madison St.

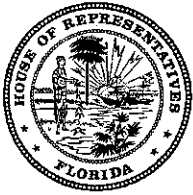
Tallahassee FL 32399

Phone: 717-0524

Committee meeting was reported out: Wednesday, February 15, 2017 10:35:31AM



85924503



### COMMITTEE/SUBCOMMITTEE APPEARANCE RECORD

Please fill out the entire form and submit two copies to the committee/subcommittee administrative assistant at the meeting.

<input type="checkbox"/> Bill <input type="checkbox"/> Amendment Bill Number: N/A PCB/PCS/Amendment #: N/A
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Name: **Racevskis, Laila**

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Representing: **OPPAGA**

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Title: **Senior Legislative Analyst**

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Address: **111 W. Madison St.**

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City: **Tallahassee** State/Zip: **FL 32399**

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Phone Number: **717-0524** Meeting Date: **Feb 15 2017 9:00AM**

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Committee/Subcommittee: **Local, Federal & Veterans Affairs Subcommittee**

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Presentation/Workshop Topic: **Community Redevelopment Agencies**

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- Registered Lobbyist
- State Employee
- I Wish To Speak
- Appearing in response to subpoena
- Appearing in response to an inquiry for information made by member, committee or staff
- Appearing at the written request of the chair
- Judge or elected officer appearing in official capacity
- Lobbyist Appearance Form Submitted

<u>Bill</u>
N/A
<u>Amendment</u>
N/A