


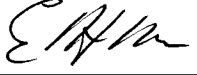
Local, Federal & Veterans Affairs Subcommittee

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

Meeting Packet

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCS for HB 49 Ad Valorem Taxation
SPONSOR(S): Local, Federal & Veterans Affairs Subcommittee
TIED BILLS: IDEN./SIM. BILLS:

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
Orig. Comm.: Local, Federal & Veterans Affairs Subcommittee		Darden 	Miller 

SUMMARY ANALYSIS

The Florida Constitution authorizes local governments to levy ad valorem taxes and prohibits the state from levying ad valorem taxes on real and tangible personal property. All ad valorem taxation must be assessed based on the just value of the property. Ad valorem taxes are levied based on the assessed value, which is measured by applying any assessment limitation or use classification modifications to the just value of the property.

The PCS provides for a disaster relief tax credit for the owners of residential properties rendered uninhabitable by a natural disaster. The affected property owner would submit an application to the property appraiser identifying the damaged property, the natural disaster that caused the damage, and the period of the time the property was uninhabitable. The property appraiser would verify the information contained in the application and submit to the tax collector the information necessary to calculate the value of the tax credit. The tax collector would calculate the value of the tax credit, apply the credit to taxes for the current tax year, and inform the Department of Revenue and the board of county commissioners of the total reduction in revenue from properties receiving the credit. The provisions of the PCS would apply retroactively to January 1, 2016.

The PCS does not appear to have a fiscal impact on state government. The PCS may impact local government revenues to the extent residential property is rendered uninhabitable by natural disasters. The PCS may impact local government expenditures to the extent the property appraiser will need to devote resources to calculating post-disaster just value.

The PCS would take effect upon becoming a law.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation

Property Taxes in Florida

The Florida Constitution reserves ad valorem taxation to local governments and prohibits the state from levying ad valorem taxes on real and tangible personal property.¹ The ad valorem tax is an annual tax levied by counties, cities, school districts, and some special districts based on the value of real and tangible personal property as of January 1 of each year.² The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes,³ and provides for specified assessment limitations, property classifications, and exemptions.⁴ After the property appraiser considers any assessment limitation or use classification affecting the just value of a property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.⁵

Ad Valorem Process

Each property appraiser must complete an assessment of the value of all property within the appraiser's jurisdiction and certify to the taxing authorities the taxable value of such property no later than July 1 of each year, unless extended for good cause by the Department of Revenue (DOR).⁶ The property appraiser also ensures that all real property is listed on the real property assessment roll.⁷

The assessment roll must be submitted to DOR by July 1 of the assessment year to determine if the rolls meet all the appropriate requirements of law relating to form and just value.⁸ Assessment rolls include, in addition to taxable value, other information on the property located within the property appraiser's jurisdiction, such as just value, assessed value, and the amount of each exemption or discount.⁹

The taxing authority uses the taxable value provided by the property appraiser to prepare a proposed millage rate (i.e., tax rate) that is levied on each property's taxable value.¹⁰ Within 35 days of certification of the taxable value by the property appraiser (typically by August 4 of the assessment year), the taxing authority must advise the property appraiser of its proposed millage rates.¹¹ The property appraiser uses the proposed millage rates provided by the taxing authorities to prepare the notice of proposed property taxes, commonly referred to as the Truth in Millage (TRIM) notice.¹²

¹ Art. VII, s. 1(a), Fla. Const.

² Section 192.001(12), F.S., defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. Section 192.001(11)(d), F.S., defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in article VII, section 1(b) of the Florida Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

³ Art. VII, s. 4, Fla. Const.

⁴ Art. VII, ss. 3, 4, and 6, Fla. Const.

⁵ Section 196.031, F.S.

⁶ Section 193.023(1), F.S.

⁷ Section 193.085(1), F.S.

⁸ Section 193.1142(1)(a), F.S.

⁹ Section 193.114, F.S.

¹⁰ Section 200.065(2)(a)1., F.S.

¹¹ Section 200.065(2)(b), F.S.

¹² Section 200.069, F.S.

Any property owner who disagrees with the assessment in the TRIM notice or who was denied an exemption or property classification may request an informal meeting with the property appraiser,¹³ appeal to the county value adjustment board (VAB),¹⁴ or challenge the assessment in circuit court.¹⁵

After challenges to assessed value of the property have been concluded, the VAB submits the VAB-adjusted assessment roll to the property appraiser¹⁶ and to the DOR.¹⁷ After making any adjustments to the assessment rolls caused by the VAB hearings, the property appraiser will certify the tax roll to the tax collector (typically before November 1 of the assessment year or as soon thereafter as the certified tax roll is received by the tax collector).¹⁸

The tax collector will then send tax bills within twenty working days to the owners of all properties owing tax within his or her jurisdiction.¹⁹ Property taxes are due once a year, and can be paid beginning November 1st of the assessment year.²⁰ Generally, taxes become delinquent if not paid in full as of April 1st of the year after assessment.²¹ Delinquent taxes will accrue interest until paid,²² and may accrue penalties in certain circumstances.²³

The following chart summarizes key dates in this process.²⁴

Date	Entity	Action
January 1	Property Appraiser	Property value is determined as of this date ("assessment date")
July 1	Property Appraiser	Submit assessment roll to DOR
July 1	Property Appraiser	Certify taxable value to tax collector
August 24	Property Appraiser	Mail TRIM notice to property owners
October 10	Local Governments	Finalize millage rate
October 10	Property Appraiser	Certifies assessment roll to tax collector
November 1	Tax Collector	Sends notice of taxes
March 31 of following year	Property Owner	Pay tax bill

Tax Relief for Natural Disasters

The Legislature has provided tax relief for the victims of natural disasters on at least four occasions.²⁵

For example, chapter 88-101, Laws of Fla., created s. 196.295(3), F.S., providing an abatement of taxes for properties damaged by windstorms or tornadoes.²⁶ To receive the abatement, the property owner was required to file an application with the property appraiser by March 1 of the year following the year in which the windstorm or tornado occurred.²⁷ After making a determination on the validity of the application, the property appraiser was directed to issue an official statement to the tax collector containing the number of the months the property was uninhabitable due to the damage or destruction,

¹³ Section 194.011(2), F.S.

¹⁴ Section 194.011(3), F.S.

¹⁵ Section 194.171, F.S.

¹⁶ Section 193.122(2), F.S.

¹⁷ Section 193.122(1), F.S.

¹⁸ Section 193.122(2), F.S.

¹⁹ Section 197.322(2), (3), F.S.

²⁰ Section 197.333, F.S.

²¹ *Id.*

²² Section 197.152, F.S.

²³ See s. 196.161, F.S. (penalties for properties granted homestead exemption when homeowner was no a permanent resident).

²⁴ *Florida Property Tax Calendar*, Florida Department of Revenue, available at <http://floridarevenue.com/dor/property/cofficials/pdf/taxcalendar.pdf> (last assessed Feb. 6, 2017).

²⁵ Chapters 88-101, 98-185, 2004-474, and 2007-106 Laws of Fla.

²⁶ Section 196.295(3), F.S., *repealed by* ch. 92-173, s. 8, Laws of Fla.

²⁷ Section 196.295(3)(a), F.S., *repealed by* ch. 92-173, s. 8, Laws of Fla.

the value of the property prior to the damage or destruction, the total taxes due on the property as reduced by the number of months the property was uninhabitable, and the amount of the reduction in taxes.²⁸ Upon receipt of the official statement, the tax collector reduced the amount of taxes due on the property on the tax collection roll and informed the board of county commissioners and DOR of the total reduction in taxes for all property in the county receiving the abatement.²⁹ The law was applied retroactively to January 1, 1988 and included a repeal effective of July 1, 1989.³⁰ The language was removed from statute in 1992.³¹

Effect of Proposed Changes

The PCS creates s. 196.2003, providing a disaster relief tax credit for residential property damaged or destroyed by a natural disaster.³² If a residential property is rendered uninhabitable by a natural disaster, the property owner must submit an application to the property appraiser by March 1 of the year following the event to qualify for the disaster relief credit. Failing to file the application before March 1 constitutes a waiver of the credit.

The application must identify the residential property damaged or destroyed by the natural disaster, the natural disaster that caused the damage, the date of the natural disaster, and the number of months the property was rendered uninhabitable during the year in which the damage occurred. The application must be verified under oath and is subject to the penalty of perjury.

Upon receipt of the application, the property appraiser investigates the statements contained therein and determines if the property owner qualifies for the disaster relief credit. If the property owner qualifies, the property appraiser shall issue an official written statement to the tax collector by April 1 containing:

- The number of months during the calendar year the residential property was uninhabitable.³³
- The just value of the property on January 1 of the year in which the natural disaster occurred.
- The post-disaster just value of the property, reflecting the damage caused by a natural disaster.
- The percentage difference between the property's just value as of January 1 of the year in which the natural disaster occurred and the post-disaster just value of the property.

The tax collector, after receiving the written statement from the property appraiser, is responsible for calculating the difference in property values as a result of the disaster and using this figure to calculate the disaster relief tax credit. The amount of the disaster relief tax credit is subtracted from the amount of property taxes due in the year in which application is made for the credit. If the value of the disaster relief tax credit is greater than amount of property taxes due, the difference can be carried over and used to reduce property tax liability in subsequent tax years.

By May 1, the tax collector must notify DOR and the governing board of each affected local government of the total reduction in taxes for all property receiving a credit pursuant to this section.

The PCS also provides for retroactivity of this section for natural disasters that occurred in 2016. The deadline for applying for the disaster relief tax credit on properties damaged by natural disasters in 2016 is March 1, 2018. This subsection expires to January 1, 2020.

²⁸ Section 196.295(3)(d), F.S., *repealed by* ch. 92-173, s. 8, Laws of Fla.

²⁹ Section 196.295(3)(e)-(f), F.S., *repealed by* ch. 92-173, s. 8, Laws of Fla.

³⁰ Section 196.295(3)(h), F.S., *repealed by* ch. 92-173, s. 8, Laws of Fla.

³¹ Chapter 92-173, s. 8, Laws of Fla.

³² The PCS defines a "natural disaster" as an earthquake, flood, hurricane, sinkhole, tornado, tropical storm, or wildfire.

³³ Under the PCS, periods of at least 16 days are considered a full month for the purpose of calculating the credit.

B. SECTION DIRECTORY:

Section 1: Creates s. 196.2003, F.S., providing a property tax credit for residential property rendered uninhabitable by a natural disaster.

Section 2: Provides that the bill shall take effect upon becoming a law.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

The PCS may impact local government revenues to the extent residential property is rendered uninhabitable by natural disasters and affected property owners seek and receive the tax credit.

2. Expenditures:

The PCS may impact local government expenditures to the extent the property appraiser will need to devote resources to calculating post-disaster just value.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The bill does not appear to require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, nor reduce the percentage of state tax shared with counties or municipalities.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

The bill does not provide rulemaking authority or require executive branch rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

1 A bill to be entitled
 2 An act relating to ad valorem taxation; creating s.
 3 196.2003, F.S.; providing definitions; authorizing
 4 certain property damaged or destroyed by a natural
 5 disaster to receive an abatement of certain property
 6 taxes; specifying procedures for a property owner to
 7 use in applying for an abatement of taxes; requiring a
 8 property appraiser to investigate the statements
 9 contained in applications that are submitted;
 10 specifying procedures for a property appraiser to use
 11 in notifying the tax collector when an applicant is
 12 entitled to an abatement; providing duties of the tax
 13 collector relating to determining the amount of the
 14 disaster relief credit; requiring the tax collector to
 15 reduce taxes in specified manner; requiring the tax
 16 collector to notify the Department of Revenue and the
 17 local governing boards of reduction in taxes;
 18 providing retroactive applicability; providing for
 19 expiration of abatement for property damaged in 2016;
 20 providing an effective date.

21
 22 Be It Enacted by the Legislature of the State of Florida:

23
 24 Section 1. Section 196.2003, Florida Statutes, is created
 25 to read:

26 196.2003 Abatement of taxes for residential property
 27 damaged or destroyed by a natural disaster.-
 28 (1) As used in this section, the term:
 29 (a) "Damage differential" means the product arrived at by
 30 multiplying the percent change in value by a ratio, the
 31 numerator of which is the number of months the property was
 32 rendered uninhabitable, the denominator of which is 12.
 33 (b) "Disaster relief credit" means the product arrived at
 34 by multiplying the damage differential by the amount of timely
 35 paid taxes that were initially levied in the year the natural
 36 disaster occurred.
 37 (c) "Natural disaster" means an earthquake, flood,
 38 hurricane, sinkhole, tornado, tropical storm, or wildfire.
 39 (d) "Percent change in value" means the percentage
 40 difference between a residential property's just value as of
 41 January 1 of the year in which a natural disaster occurred and
 42 its postdisaster just value.
 43 (e) "Postdisaster just value" means the just value of a
 44 property reflecting the destruction and damage caused by a
 45 natural disaster.
 46 (f) "Residential property" or "property" means a
 47 residential dwelling or house but does not include a structure
 48 that is not essential to the use and occupancy of the
 49 residential dwelling or house, including, but not limited to, a
 50 detached utility building, detached carport, detached garage,

51 bulkhead, fence, or swimming pool.

52 (g) "Uninhabitable" means the loss of use or occupancy of
 53 a residential property for the purpose for which it was
 54 constructed, as evidenced by documentation, including, but not
 55 limited to, utility bills, insurance information, contractors'
 56 statements, building permit applications, or building inspection
 57 certificates of occupancy.

58 (2) If a residential property is rendered uninhabitable
 59 due to damage or destruction to the property caused by a natural
 60 disaster, taxes due in the year following the disaster may be
 61 abated in the following manner:

62 (a) The property owner must file an application with the
 63 property appraiser as soon as practicable after the damage or
 64 destruction occurs but no later than March 1 of the year
 65 following the year of the natural disaster. A property owner who
 66 fails to file an application by March 1 waives a claim for
 67 abatement of taxes from that natural disaster.

68 (b) The application shall identify the property damaged or
 69 destroyed by the natural disaster, the natural disaster that
 70 caused the damage or destruction, the date the damage or
 71 destruction occurred, and the number of months the property was
 72 uninhabitable during the calendar year in which the damage or
 73 destruction occurred.

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

76 (d) Upon receipt of the application, the property
 77 appraiser shall investigate the statements contained in the
 78 application to determine if the applicant is entitled to an
 79 abatement of taxes. If the property appraiser determines that
 80 the applicant is entitled to an abatement, the property
 81 appraiser shall issue an official written statement to the tax
 82 collector no later than April 1, which provides:

83 1. The number of months during the calendar year that the
 84 residential property was uninhabitable. In calculating the
 85 number of months, a period of at least 16 days is considered a
 86 full month.

87 2. The just value of the property, as determined by the
 88 property appraiser, on January 1 of the year in which the
 89 natural disaster occurred.

90 3. The postdisaster just value of the property, as
 91 determined by the property appraiser.

92 4. The percent change in value applicable to the property.

93 (3) Upon receipt of the written statement from the
 94 property appraiser, the tax collector shall calculate the damage
 95 differential and disaster relief credit pursuant to this
 96 section. The tax collector shall reduce the taxes initially
 97 levied on the property in the year the application is due by an
 98 amount equal to the disaster relief credit. If the value of the
 99 credit exceeds the taxes levied during the year in which the
 100 application is due, the remaining value of the credit shall be

101 applied to taxes due in subsequent years until the value of the
 102 credit is exhausted.

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

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

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

110 (5) (a) If a residential property is rendered uninhabitable
 111 due to damage or destruction by a natural disaster in 2016, the
 112 property owner must file an application with the property
 113 appraiser before March 1, 2018, and once approved by the
 114 property appraiser, the owner shall receive the appropriate
 115 abatement on taxes initially levied in 2019. No later than May
 116 1, 2018, tax collectors shall comply with the notification
 117 procedures provided in subsection (4) when providing an
 118 abatement of taxes pursuant to this subsection.

119 (b) This subsection applies retroactively to January 1,
 120 2016, and expires January 1, 2020.

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



Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(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

6 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.

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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'

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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:

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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.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 263 Veterans' Annual Sales Tax Holiday
SPONSOR(S): Ponder and others
TIED BILLS: IDEN./SIM. BILLS:

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local, Federal & Veterans Affairs Subcommittee		Renner 	Miller 
2) Ways & Means Committee			
3) Government Accountability Committee			

SUMMARY ANALYSIS

Current law authorizes the levy and collection of sales and use tax and discretionary sales surtaxes, as well as exemptions and credits to such taxes, applicable to certain items or uses under specified circumstances. There are currently more than 200 different exemptions.

In prior years, the Legislature has enacted temporary periods (commonly called "sales tax holidays") during which certain items were exempted from the state sales tax and county discretionary sales surtaxes. The length of the exemption periods, the type of exempt items, and the value of the exemption have varied over the years.

The bill establishes a three-day sales tax holiday beginning on November 10 and ending on November 12 each year for veterans purchasing the following clothing items with a sales price of \$60 or less:

- Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs;
- All footwear, excluding skis, swim fins, roller blades, and skates.

The bill defines a veteran as any person who served in the active military, naval, or air service and who was honorably discharged or who later received an upgraded honorable discharge. To be eligible for the sales tax holiday, a veteran must show proof of military status at the time he or she purchases the eligible items by presenting a DD Form 2, DD Form 2765, DD Form 214, veteran identification card, or a valid driver license with the "veteran" designation on it.

The bill allows a retailer to opt out of the sales tax holiday if less than five percent of the retailer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the bill. If the retailer chooses not to participate in the tax holiday, by August 1, annually, the retailer must notify the Department of Revenue (DOR) in writing and post a copy of the notice in a conspicuous location at the place of business. Retailers making tax exempt sales must report the amount of gross sales on the retailer's sales and use tax return to the DOR.

On January 20, 2017, the Revenue Estimating Conference estimated the bill to have a -\$2.0 million recurring impact on General Revenue and a -\$0.6 million recurring impact on local government revenue for FY 17/18. Additionally, the DOR projects an operational impact of \$133,128 for producing a Tax Information Publication to notify sales tax dealers of the creation of the permanent sales tax holiday, and an impact of \$121,398 annually thereafter to send a reminder notification.

The bill has an effective date of July 1, 2017.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation

Sales Tax

Current law levies a six percent sales and use tax on the sale or rental of most tangible personal property, admissions,¹ transient rentals,² rental of commercial real estate,³ and a limited number of services. Chapter 212, F.S., contains statutory provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances. There are currently more than 200 different exemptions. Generally, sales tax is added to the price of the taxable goods or service and collected from the purchaser at the time of sale.

In addition to the state tax, s. 212.055, F.S., authorizes eight distinct sales surtaxes that can be levied at the county level, at the discretion of certain local governing authorities and, with one exception, only if approved by referendum of the voters in a county. The allowed tax rates vary, as do the groups of counties that may levy the surtaxes. All of the discretionary sales surtaxes apply to the same transactions occurring in the county subject to the state sales and use tax imposed by ch. 212, F.S., and on communications services as defined in ch. 202, F.S. The discretionary sales surtaxes are levied in addition to the state sales and use tax.

Sales Tax Holidays

Since 1998, the Legislature has enacted 19 temporary periods (commonly called "sales tax holidays") during which certain household items, household appliances, clothing, footwear, books, and/or school supply items were exempted from the state sales tax and county discretionary sales surtaxes.

Florida Veterans of the U.S. Armed Services

Florida is home to almost 1.6 million veterans. Florida also has 20 major military installations, with eight having a Military Exchange on base.⁴ Military Exchanges sell consumer goods and services tax free. However, not every veteran can shop at Exchanges. Generally, only retirees and 100 percent disabled veterans have Exchange privileges. Recently, the Department of Defense announced a policy change in January, 2017 that will extend limited online military exchange shopping privileges to all honorably discharged veterans starting on November 11, 2017.⁵

Additionally, many restaurants and retail stores offer a variety of discounts to veterans each year on Veterans Day.

¹ Section 212.04, F.S.

² Section 212.03, F.S.

³ Florida Department of Revenue, *Who must pay tax? Partial list of taxable business activities*, available at http://floridarevenue.com/dor/taxes/sales_tax.html (last visited January 30, 2017).

⁴ Military Exchange store locator, available at: <https://www.shopmyexchange.com/exchange-stores> (last visited January 30, 2017).

⁵ U.S. Department of Defense press release, *Department of Defense Extends Online Military Exchange Shopping Privileges to Veterans*, available at <https://www.defense.gov/News/News-Releases/News-Release-View/Article/1049503/department-of-defense-extends-online-military-exchange-shopping-privileges-to-v> (last visited January 30, 2017).

Effect of Proposed Changes

The bill establishes a three-day sales tax holiday beginning on November 10 and ending on November 12 each year for veterans purchasing the following clothing items with a sales price of \$60 or less:

- Any article of wearing apparel intended to be worn on or about the human body, excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs;
- All footwear, excluding skis, swim fins, roller blades, and skates.

The bill defines a veteran as any person who served in the active military, naval, or air service and who was honorably discharged or who later received an upgraded honorable discharge. To be eligible for the sales tax holiday, a veteran must show proof of military status at the time he or she purchases the eligible items by presenting the following:

- DD Form 2, Uniformed Services Identification Card issued by the U.S. Department of Defense;
- DD Form 2765, Uniformed Services Identification and Privilege Card issued by the U.S. Department of Defense;
- DD Form 214, issued by the U.S. Department of Defense identifying the servicemember's discharge as "honorable";
- Veteran identification card, issued to a veteran with a 100 percent disability by the Florida Department of Veterans' Affairs; or
- A valid driver license with the "veteran" designation on it issued by the Department of Highway Safety and Motor Vehicles.

The bill allows a retailer to opt out of the sales tax holiday if less than five percent of the retailer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the bill. If the retailer chooses not to participate in the tax holiday, by August 1, annually, the retailer must notify the DOR in writing and post a copy of the notice in a conspicuous location at the place of business. Retailers making tax exempt sales must report the amount of gross sales on the retailer's sales and use tax return to the DOR.

Lastly, the DOR is authorized to adopt rules to implement the provisions in the bill.

B. SECTION DIRECTORY:

Section 1. Creates an annual three-day sales tax holiday for veterans; defines "veteran," specifies items that are eligible for the sales tax holiday; specifies documentation to demonstrate military status; authorizes certain dealers to not participate; authorizes the DOR to adopt rules.

Section 2. Provides an effective date of July 1, 2017.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

On January 20, 2017, the Revenue Estimating Conference estimated the bill to have a -\$2.0 million recurring impact on General Revenue beginning in FY 17/18, staying at -\$2.0 million through FY 21/22.

2. Expenditures:

The DOR projects a nonrecurring operational impact in the amount of \$133,128 in FY 17/18 for creating a Tax Information Publication to notify taxpayers of the creation of the permanent sales tax holiday that will be sent to approximately 344,000 businesses in September 2017.

Beginning in FY 18/19, the DOR projects a recurring operational impact in the amount of \$121,398 to send reminder notifications to sales tax dealers.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

On January 20, 2017, the Revenue Estimating Conference estimated the bill to have a -\$0.6 million recurring impact on local government revenue beginning in FY 17/18, and staying at -\$0.6 million through FY 21/22.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

The bill could have a positive fiscal impact on eligible veterans who choose to shop for clothing during the three-day sales tax holiday.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

None.

2. Other:

On January 27, 2017, the Revenue Estimating Conference estimated a one day sales tax holiday for veterans limited to Veterans Day would have recurring impacts of -\$1.4 million on General Revenue and -\$0.3 million on local government revenues beginning in FY 17/18, and staying at -\$1.4 million and -\$0.3 million through FY 21/22.

B. RULE-MAKING AUTHORITY:

The DOR is granted rulemaking authority to implement the provisions in the bill. The bill does not grant emergency rulemaking authority specifically to implement the provisions of the bill in the timeframes provided. DOR typically is provided emergency rulemaking authority to implement the school sales tax holiday. See SB 198 (2016).

C. DRAFTING ISSUES OR OTHER COMMENTS:

The bill allows a retailer to opt out of the sales tax holiday if less than five percent of the retailer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the bill. It may be difficult for dealers to determine if they are eligible because they cannot easily estimate what percentage of past sales might have been for veterans.

Additionally, emergency rulemaking authority is not provided in the bill.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

None.

1 A bill to be entitled
 2 An act relating to veterans' annual sales tax holiday;
 3 creating an annual sales tax holiday for veterans;
 4 specifying items that are eligible for the sales tax
 5 holiday; defining the term "veteran" for purposes of
 6 the sales tax holiday; specifying documents that
 7 demonstrate proof of military status; specifying
 8 reporting requirements of retailers; authorizing
 9 certain dealers to elect not to participate in the tax
 10 exemption holiday; specifying procedures for a dealer
 11 to opt out; authorizing the Department of Revenue to
 12 adopt rules; providing an effective date.

13
 14 Be It Enacted by the Legislature of the State of Florida:

15
 16 Section 1. Sales tax holiday for veterans of the United
 17 States Armed Forces.-

18 (1) The tax levied under chapter 212, Florida Statutes,
 19 may not be collected from a veteran, as defined in subsection
 20 (2), during the period from 12:01 a.m. on November 10 through
 21 11:59 p.m. on November 12, annually, on the retail sale, as
 22 defined in s. 212.02(14), Florida Statutes, of clothing with a
 23 sales price of \$60 or less per item. As used in this paragraph,
 24 the term "clothing" means:

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

28 (b) All footwear, excluding skis, swim fins, roller
 29 blades, and skates.

30 (2) Notwithstanding any action by the United States
 31 Department of Veterans Affairs relating to dishonorable
 32 discharges, the term "veteran" means a person who served in the
 33 active military, naval, or air service who was honorably
 34 discharged or released or who later received an upgraded
 35 honorable discharge or release. To be eligible for the sales tax
 36 holiday, a veteran must show proof of military status at the
 37 time he or she purchases the eligible items. The veteran may
 38 show proof of military status by presenting his or her:

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

41 2. DD Form 2765, Uniformed Services Identification and
 42 Privilege Card, issued by the United States Department of
 43 Defense,

44 3. DD Form 214, issued by the United States Department of
 45 Defense identifying the servicemember's discharge as
 46 "Honorable",

47 4. Veteran identification card, issued to a veteran with a
 48 100-percent disability by the Department of Veterans' Affairs
 49 under s. 295.17, or

50 5. Valid driver license, issued by the Department of
51 Highway Safety and Motor Vehicles, containing the word
52 "Veteran".

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

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

66 (5) The Department of Revenue may, and all conditions are
67 deemed met to, adopt rules pursuant to ss. 120.536(1) and
68 120.54, Florida Statutes, to administer this section.

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



Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(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.-

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

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.



Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

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

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

**Community Redevelopment
Agencies**

Community Redevelopment Agencies (CRAs)

House Local, Federal & Veterans Affairs Subcommittee

Laila Racevskis, PhD, Senior Legislative Analyst

February 15, 2017



Legislative Scope

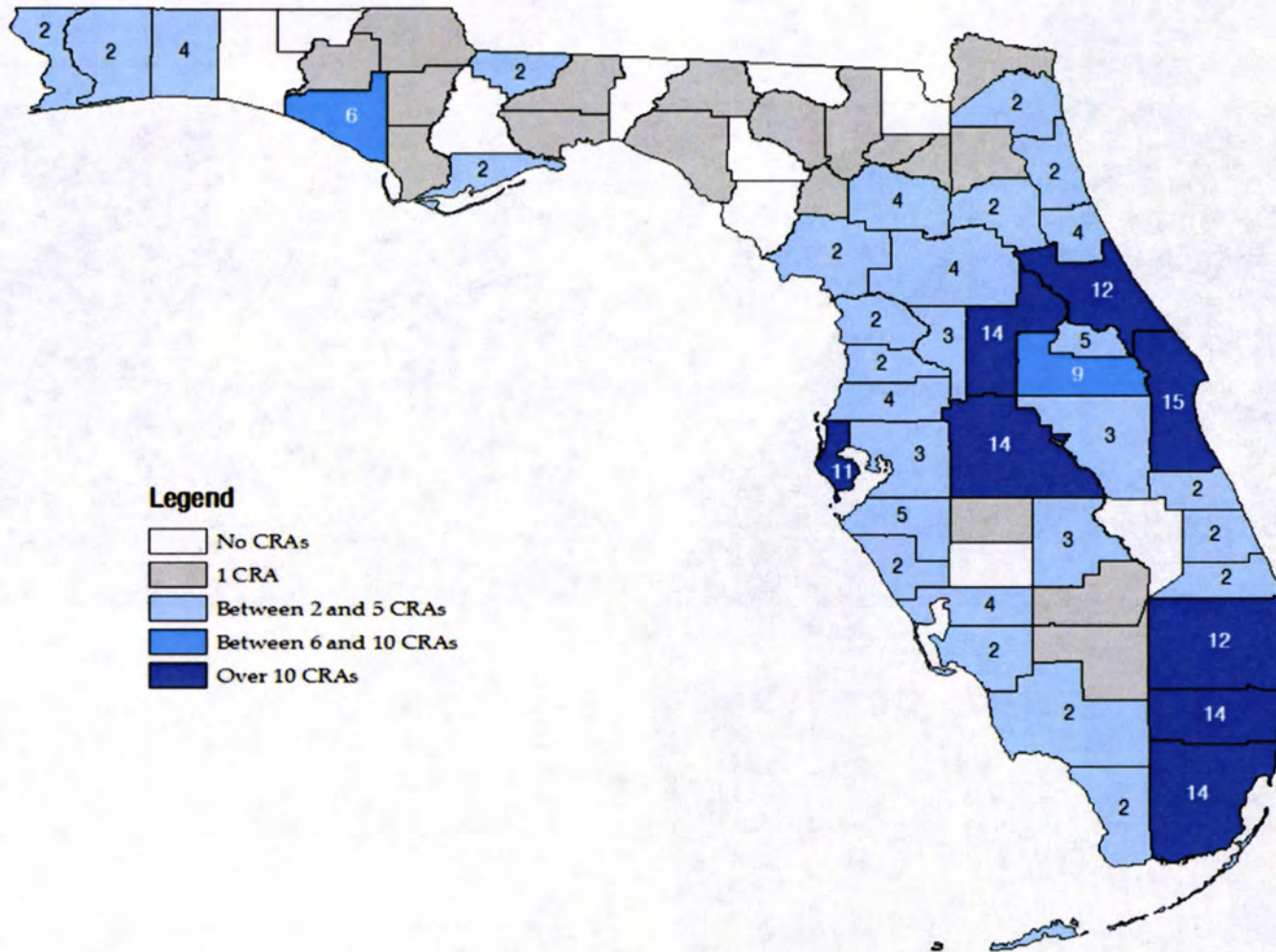
- ▶ OPPAGA CRA review addressed
 - Primary activities
 - Governance structure
 - Funding mechanisms
 - Program/project overlap
 - Achievement of established goals
 - Options for improvement

BACKGROUND

CRAs Created to Revitalize Slum and Blighted Areas

- ▶ Community Redevelopment Act provided funding for local redevelopment efforts
 - 1969 act stated that local governments can establish CRAs in areas containing slum or blight where there is a shortage of affordable housing and where redevelopment is in the interest of public welfare
 - 2002 act amendment stipulated that lack of affordable housing no longer an independent reason for creating a CRA

219 Active CRAs; Number per County Varies Widely



QUESTIONS AND ANSWERS

What Are the Primary Activities of CRAs?

- ▶ OPPAGA survey shows most frequently reported CRA activities include
 - Enhancing appearance of residential or commercial areas (64%)
 - Rehabilitating commercial properties (42%)
 - Improving transportation infrastructure (28%)
 - Improving utilities (28%)

How Are CRAs Governed?

- ▶ 76% governed by a board that mirrors or is very similar to the local government that oversees the CRA
- ▶ 72% of OPPAGA survey respondents reported that their board membership consists solely of elected officials
- ▶ 27% of OPPAGA survey respondents reported that private citizens serve on their board

How Are CRAs Funded?

- ▶ Tax increment financing is primary source of funding
- ▶ For Fiscal Year 2014-15, CRAs reported
 - \$594.4 million in revenues
 - \$605.2 million in expenditures
 - \$714.5 million in debt
- ▶ During a 10-year period, CRAs issued \$1.35 billion in bonds

Do CRA Programs and Projects Overlap With Those of Other Entities?

- ▶ 47% of survey respondents do not think there is overlap between their CRA's activities and those of other organizations
- ▶ 39% of survey respondents reported that there is overlap
 - Of these respondents, 97% reported that other similar projects may be funded by local government entities such as cities or counties

Are CRAs Achieving Established Goals?

- ▶ Studies of CRAs in other states show mixed results
- ▶ Recent Florida reports raised concerns about effectiveness
- ▶ CRAs use a variety of performance measures, but no standard gathering and reporting of performance data across CRAs

OPTIONS FOR IMPROVEMENT

Improve Governance

- ▶ Provide county taxing authorities more control over expenditures of CRAs created by municipalities
- ▶ Expand board composition to include non-elected citizen members

Ensure Appropriate Use of Funds

- ▶ Specify types of expenditures that qualify for undertakings of a CRA
- ▶ Require all municipally-created CRAs to submit annual budget requests with sufficient time to allow the county commission to review
- ▶ Promote compliance with the audit requirement in s.163.387(8), *F.S.*
- ▶ Require audits to determine compliance with laws pertaining to expenditure and disposition of unused CRA trust fund moneys

Enhance Accountability

- ▶ Require CRAs to submit digital map files depicting geographical boundaries and total acreage
- ▶ Require CRAs to annually report on a set of standard performance measures that include job creation, business establishment growth, unemployment, and other metrics
- ▶ Require CRAs to annually submit a project list that includes project description, anticipated project costs, project expenditures, and other data

Enhance Accountability

- ▶ In order to be reauthorized, CRAs must demonstrate progress in areas such as business, employment, and wage growth as well as poverty, unemployment, and crime reduction
- ▶ Create a dissolution process for CRAs that do not demonstrate progress during the first 20 years of existence or during the first 20 years since the last reauthorization

QUESTIONS

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THE FLORIDA LEGISLATURE'S
OFFICE OF PROGRAM POLICY ANALYSIS & GOVERNMENT ACCOUNTABILITY

OPPAGA supports the Florida Legislature by providing data, evaluative research, and objective analyses that assist legislative budget and policy deliberations.

**STATUTORY REQUIREMENTS FOR
MUNICIPAL INCORPORATION FEASIBILITY STUDY**

Item	Statute	Required Content
1	165.041(1)(b)1.	The location of territory subject to boundary change and a map of the area which identifies the proposed change.
2	165.041(1)(b)2.	The major reasons for proposing the boundary change.
3	165.041(1)(b)3.a.	A list of the current land use designations applied to the subject area in the county comprehensive plan.
4	165.041(1)(b)3.b.	A list of the current county zoning designations applied to the subject area.
5	165.041(1)(b)3.c.	A general statement of present land use characteristics of the area.
6	165.041(1)(b)3.d.	A description of development being proposed for the territory, if any, and a statement of when actual development is expected to begin, if known.
7	165.041(1)(b)4.	A list of all public agencies, such as local governments, school districts, and special districts, whose current boundary falls within the boundary of the territory proposed for the change or reorganization.
8	165.041(1)(b)5.	A list of current services being provided within the proposed incorporation area, including, but not limited to, water, sewer, solid waste, transportation, public works, law enforcement, fire and rescue, zoning, street lighting, parks and recreation, and library and cultural facilities, and the estimated costs for each current service.
9	165.041(1)(b)6.	A list of proposed services to be provided within the proposed incorporation area, and the estimated cost of such proposed services.
10	165.041(1)(b)7	The names and addresses of three officers or persons submitting the proposal.
11	165.041(1)(b)8.a.	Evidence of fiscal capacity and an organizational plan as it relates to the area seeking incorporation: -Existing tax bases, including ad valorem taxable value, utility taxes, sales and use taxes, franchise taxes, license and permit fees, charges for services, fines and forfeitures, and other revenue sources, as appropriate.
12	165.041(1)(b)8.b.	Evidence of fiscal capacity and an organizational plan as it relates to the area seeking incorporation: -A five-year operational plan that, at a minimum, includes proposed staffing, building acquisition and construction, debt issuance, and budgets.
13	165.041(1)(b)9	Data and analysis to support the conclusions that incorporation is necessary and financially feasible, including population projections and population density calculations, and an explanation concerning methodologies used for such analysis.
14	165.041(1)(b)10.	Evaluation of the alternatives available to the area to address its policy concerns.
15	165.041(1)(b)11./ 165.061(1)(a)	Evidence that the proposed municipality meets the requirements for incorporation pursuant to s. 165.061: -New municipality is compact and contiguous and amenable to separate municipal government.
16	165.041(1)(b)11./	Evidence that the proposed municipality meets the requirements for incorporation

	165.061(1)(b)	<p>pursuant to s. 165.061:</p> <p>-New municipality has a total population, as determined in the latest official state census, special census, or estimate of population, in the area proposed to be incorporated of at least 1,500 persons in counties with a population of 75,000 or less, and of at least 5,000 population in counties with a population of more than 75,000.</p>
17	165.041(1)(b)11./ 165.061(1)(c)	<p>Evidence that the proposed municipality meets the requirements for incorporation pursuant to s. 165.061:</p> <p>-New municipality has an average population density of at least 1.5 persons per acre or has extraordinary conditions requiring the establishment of a municipal corporation with less existing density.</p>
18	165.041(1)(b)11./ 165.061(1)(d)	<p>Evidence that the proposed municipality meets the requirements for incorporation pursuant to s. 165.061:</p> <p>-New municipality has a minimum distance of any part of the area proposed for incorporation from the boundaries of an existing municipality within the county of at least two miles or have an extraordinary natural boundary which requires separate municipal government.</p>
19	165.041(1)(b)11./ 165.061(1)(e)1.	<p>Evidence that the proposed municipality meets the requirements for incorporation pursuant to s. 165.061:</p> <p>-Proposed charter prescribes the form of government and clearly defines the responsibility for legislative and executive functions.</p>
20	165.041(1)(b)11./ 165.061(1)(e)2.	<p>Evidence that the proposed municipality meets the requirements for incorporation pursuant to s. 165.061:</p> <p>-Proposed charter does NOT prohibit the legislative body of the municipality from exercising its powers to levy any tax authorized by the Constitution or general law.</p>
21	165.041(1)(b)11./ 165.061(1)(f)	<p>Per s. 10, Art. I, Fla. Const., plan honors existing solid-waste contracts in the affected geographic area subject to incorporation. (May provide for existing contracts for solid-waste-collection services to be honored only for five years or the remainder of the contract term, whichever is less, and may require that a copy of the pertinent portion of the contract or other written evidence of the duration of the contract, excluding any automatic renewals or evergreen provisions, be provided to the municipality within a reasonable time after a written request to do so.)</p>
22	165.041(1)(c)	<p>Incorporates information on county's municipal overlay adopted per s. 163.3217, F.S.</p>