



26 |       creating s. 193.4516, F.S.; providing a valuation  
 27 |       reduction for tangible personal property owned and  
 28 |       operated by a citrus fruit packing or processing  
 29 |       facility; providing applicability; defining the term  
 30 |       "citrus" for purposes of the reduction; providing  
 31 |       retroactive applicability; amending s. 194.011, F.S.;  
 32 |       specifying that the right of a condominium,  
 33 |       cooperative or homeowners association to petition a  
 34 |       value adjustment board regarding an ad valorem tax  
 35 |       assessment on behalf of some or all unit or parcel  
 36 |       owners includes the right to represent unit or parcel  
 37 |       owners in all related proceedings; amending s.  
 38 |       194.032, F.S.; authorizing value adjustment boards to  
 39 |       meet to hear appeals pertaining to specified tax  
 40 |       abatements; amending s. 194.181, F.S.; specifying that  
 41 |       a condominium, cooperative or homeowners association  
 42 |       may be a party to an action contesting the assessment  
 43 |       of ad valorem taxes; amending s. 196.173, F.S.;  
 44 |       revising the military operations that qualify certain  
 45 |       servicemembers for an additional ad valorem tax  
 46 |       exemption; amending s. 196.24, F.S.; authorizing  
 47 |       certain unremarried spouses of deceased disabled ex-  
 48 |       servicemembers to claim ad valorem tax exemptions;  
 49 |       creating s. 197.318, F.S.; providing for the abatement  
 50 |       of ad valorem taxes for residential improvements

51 | damaged or destroyed by certain hurricanes; providing  
 52 | definitions; providing procedures and requirements for  
 53 | filing applications; providing reporting requirements;  
 54 | providing retroactive applicability; amending s.  
 55 | 197.3631, F.S.; providing for the levy and allocation  
 56 | of non-ad valorem special assessments on parcels in a  
 57 | multiple parcel building; amending s. 197.572, F.S.;  
 58 | providing for the continued applicability of certain  
 59 | easements for support of improvements that may be  
 60 | constructed above certain conservation land; amending  
 61 | s. 197.573, F.S.;; amending s. 201.02, F.S.; defining  
 62 | the term "homestead property"; providing a documentary  
 63 | stamp tax exemption for certain transfers of homestead  
 64 | property between spouses; creating s. 210.205, F.S.;  
 65 | requiring certain recipients of cigarette tax  
 66 | distributions to report information regarding the  
 67 | expenditure of such distributions; amending s.  
 68 | 212.031, F.S.; reducing the tax levied on rental or  
 69 | license fees charged for the use of real property;  
 70 | amending s. 212.05, F.S.; providing local governments  
 71 | may not prohibit the sale or offer for sale of certain  
 72 | tangible personal property subject to the tax imposed  
 73 | by chapter 212; amending s. 212.055, F.S.; revising  
 74 | the definition of "public facilities" for purposes of  
 75 | the local government infrastructure surtax; amending

76 | ss. 212.08, 220.183, and 624.5105, F.S.; revising the  
 77 | total amount of community contribution tax credits  
 78 | that may be granted for certain projects that provide  
 79 | housing opportunities for certain persons; creating s.  
 80 | 212.099, F.S.; establishing the Florida Sales Tax  
 81 | Credit Scholarship Program; providing definitions;  
 82 | authorizing certain persons to elect to direct certain  
 83 | state sales and use tax revenues to be transferred to  
 84 | a nonprofit scholarship-organization for the Florida  
 85 | Tax Credit Scholarship Program; providing procedures  
 86 | and requirements for filing applications; providing  
 87 | nonprofit scholarship-funding organization  
 88 | obligations; providing limits on the amount of tax  
 89 | credits; requiring the Department of Revenue to  
 90 | disregard certain tax credits for specified purposes;  
 91 | requiring the Department of Revenue to adopt rules to  
 92 | administer the program; amending s. 212.12, directing  
 93 | the department to make available the tax amounts and  
 94 | brackets for the tax imposed under s. 212.031;  
 95 | amending s. 212.1831, F.S.; modifying the calculation  
 96 | of the dealer's collection allowance under s. 212.12  
 97 | to include certain contributions to eligible nonprofit  
 98 | scholarship-funding organizations; creating s.  
 99 | 212.205, F.S.; requiring certain recipients of sales  
 100 | tax distributions to report information related to

101 expenditure of those distributions; amending s.  
 102 213.053, F.S.; providing definitions; authorizing the  
 103 Department of Revenue to provide a list of certain  
 104 taxpayers to certain nonprofit scholarship-funding  
 105 organizations; creating s. 218.131, F.S.; requiring  
 106 the Legislature to appropriate moneys to fiscally  
 107 constrained counties and taxing jurisdictions within  
 108 such counties that experience a reduction in ad  
 109 valorem tax revenue as a result of tax abatements  
 110 related to specified hurricanes; providing a method  
 111 for distributing such moneys; creating s. 218.135,  
 112 F.S.; requiring the Legislature to appropriate funds  
 113 to offset reductions in ad valorem taxes as a result  
 114 of reductions in the value of certain packing and  
 115 processing equipment; providing a method for  
 116 distributing such moneys; providing an appropriation;  
 117 amending s. 220.13, F.S.; providing an exception to  
 118 the additions to the calculation of adjusted taxable  
 119 income for corporate income tax purposes; amending s.  
 120 220.1845, F.S.; increasing the total amount of  
 121 contaminated site rehabilitation tax credits for 1  
 122 year; amending s. 220.1875, F.S.; providing a deadline  
 123 for an eligible contribution to be made to an eligible  
 124 nonprofit scholarship-funding organization;  
 125 determining compliance with the requirement to pay

126 tentative taxes under ss. 220.222 and 220.32 for tax  
 127 credits under s. 1002.395; amending s. 318.14, F.S.;  
 128 requiring a specified reduction of a civil penalty  
 129 under certain circumstances; deleting the requirement  
 130 that a specified percentage of the civil penalty be  
 131 deposited in the State Courts Revenue Trust Fund;  
 132 amending s. 318.15, F.S.; requiring a person to pay  
 133 the clerk of the court the amount of a reduction under  
 134 certain circumstances; amending s. 376.30781, F.S.;  
 135 increasing the total amount of tax credits for the  
 136 rehabilitation of drycleaning-solvent-contaminated  
 137 sites and brownfield sites in designated brownfield  
 138 areas for 1 year; amending s. 718.111, F.S.;  
 139 clarifying how a condominium association may protest  
 140 ad valorem valuation of some or all of the units of  
 141 the association; amending s. 741.01, F.S.; providing a  
 142 certain fee paid to the clerk of the circuit court for  
 143 the issuance of a marriage license is deposited into  
 144 the State Courts Revenue Trust Fund; amending s.  
 145 1002.395, F.S.; providing an application deadline for  
 146 certain tax credits related to nonprofit scholarship-  
 147 funding organizations; extending the carry forward  
 148 period for unused tax credits from 5 years to 10  
 149 years; providing applicability of the carried forward  
 150 tax credit for purposes of certain taxes; removing the

151 requirement for a taxpayer to apply to the department  
152 for approval of a carry forward tax credit; providing  
153 sales tax exemptions for the retail sale of certain  
154 clothing, school supplies, personal computers, and  
155 personal computer-related accessories during a  
156 specified timeframe; providing exceptions; authorizing  
157 certain dealers to opt out of participating in such  
158 tax exemption; providing requirements for such  
159 dealers; authorizing the Department of Revenue to  
160 adopt emergency rules; providing an appropriation;  
161 providing a sales tax exemption for specified disaster  
162 preparedness supplies during specified timeframes;  
163 authorizing the Department of Revenue to adopt  
164 emergency rules; providing applicability; providing a  
165 sales tax exemption for certain generators used in  
166 nursing homes and assisted living facilities during a  
167 specified timeframe; providing procedures and  
168 requirements for filing applications; providing  
169 penalties; providing a sales tax exemption for certain  
170 fencing materials during a specified timeframe;  
171 providing definitions; providing procedures and  
172 requirements for filing applications; providing  
173 penalties; authorizing the Department of Revenue to  
174 adopt emergency rules; providing retroactive  
175 applicability; providing a sales tax exemption for

176 certain building materials used to repair  
 177 nonresidential farm buildings during a specified  
 178 timeframe; providing definitions; providing procedures  
 179 and requirements for filing applications; providing  
 180 penalties; authorizing the Department of Revenue to  
 181 adopt emergency rules; providing retroactive  
 182 applicability; providing an exemption from taxes on  
 183 fuel for certain agricultural uses; providing  
 184 definitions; providing procedures and requirements for  
 185 filing applications; providing penalties; authorizing  
 186 the Department of Revenue to adopt emergency rules;  
 187 providing retroactive applicability; amending s.  
 188 193.155, F.S.; providing that owners of homestead  
 189 property that was significantly damaged or destroyed  
 190 as a result of a named tropical storm or hurricane may  
 191 elect to have such property deemed abandoned if the  
 192 owner establishes a new homestead property by a  
 193 specified date; amending s. 163.01, F.S.; providing  
 194 the tax treatment of property located within or  
 195 outside the jurisdiction of specified legal entities  
 196 created under the Florida Interlocal Cooperation Act  
 197 of 1969; amending s. 206.052, F.S.; exempting certain  
 198 terminal suppliers from paying the motor fuel tax  
 199 under specified circumstances; amending s. 206.9825,  
 200 F.S.; revising the rate of the aviation fuel tax paid



201 by certain air carriers on a specified date;  
 202 authorizing the Department of Revenue to adopt  
 203 emergency rules; providing retroactive applicability;  
 204 providing an appropriation; providing effective dates.  
 205

206 Be It Enacted by the Legislature of the State of Florida:  
 207

208 Section 1. Paragraph (a) of subsection (1) and subsection  
 209 (6) of section 28.241, Florida Statutes, are amended to read:

210 28.241 Filing fees for trial and appellate proceedings.—

211 (1) Filing fees are due at the time a party files a  
 212 pleading to initiate a proceeding or files a pleading for  
 213 relief. Reopen fees are due at the time a party files a pleading  
 214 to reopen a proceeding if at least 90 days have elapsed since  
 215 the filing of a final order or final judgment with the clerk. If  
 216 a fee is not paid upon the filing of the pleading as required  
 217 under this section, the clerk shall pursue collection of the fee  
 218 pursuant to s. 28.246.

219 (a)1.a. Except as provided in sub-subparagraph b. and  
 220 subparagraph 2., the party instituting any civil action, suit,  
 221 or proceeding in the circuit court shall pay to the clerk of  
 222 that court a filing fee of up to \$395 in all cases in which  
 223 there are not more than five defendants and an additional filing  
 224 fee of up to \$2.50 for each defendant in excess of five. Of the  
 225 first \$200 in filing fees, \$195 must be remitted to the

226 Department of Revenue for deposit into the State Courts Revenue  
227 Trust Fund, \$4 must be remitted to the Department of Revenue for  
228 deposit into the Administrative Trust Fund within the Department  
229 of Financial Services and used to fund the contract with the  
230 Florida Clerks of Court Operations Corporation created in s.  
231 28.35, and \$1 must be remitted to the Department of Revenue for  
232 deposit into the Administrative Trust Fund within the Department  
233 of Financial Services to fund audits of individual clerks'  
234 court-related expenditures conducted by the Department of  
235 Financial Services. By the 10th of each month, the clerk shall  
236 submit that portion of the filing fees collected in the previous  
237 month which is in excess of one-twelfth of the clerk's total  
238 budget to the Department of Revenue for deposit into the Clerks  
239 of the Court Trust Fund.

240       b. The party instituting any civil action, suit, or  
241 proceeding in the circuit court under chapter 39, chapter 61,  
242 chapter 741, chapter 742, chapter 747, chapter 752, or chapter  
243 753 shall pay to the clerk of that court a filing fee of up to  
244 \$295 in all cases in which there are not more than five  
245 defendants and an additional filing fee of up to \$2.50 for each  
246 defendant in excess of five. Of the first \$100 in filing fees,  
247 \$95 must be remitted to the Department of Revenue for deposit  
248 into the State Courts Revenue Trust Fund, \$4 must be remitted to  
249 the Department of Revenue for deposit into the Administrative  
250 Trust Fund within the Department of Financial Services and used

251 to fund the contract with the Florida Clerks of Court Operations  
252 Corporation created in s. 28.35, and \$1 must be remitted to the  
253 Department of Revenue for deposit into the Administrative Trust  
254 Fund within the Department of Financial Services to fund audits  
255 of individual clerks' court-related expenditures conducted by  
256 the Department of Financial Services.

257 c. An additional filing fee of \$4 shall be paid to the  
258 clerk. The clerk shall remit \$3.50 to the Department of Revenue  
259 for deposit into the Court Education Trust Fund and shall remit  
260 50 cents to the Department of Revenue for deposit into the  
261 Administrative Trust Fund within the Department of Financial  
262 Services to fund clerk education provided by the Florida Clerks  
263 of Court Operations Corporation. An additional filing fee of up  
264 to \$18 shall be paid by the party seeking each severance that is  
265 granted. The clerk may impose an additional filing fee of up to  
266 \$85 for all proceedings of garnishment, attachment, replevin,  
267 and distress. Postal charges incurred by the clerk of the  
268 circuit court in making service by certified or registered mail  
269 on defendants or other parties shall be paid by the party at  
270 whose instance service is made. Additional fees, charges, or  
271 costs may not be added to the filing fees imposed under this  
272 section, except as authorized in this section or by general law.

273 2.a. Notwithstanding the fees prescribed in subparagraph  
274 1., a party instituting a civil action in circuit court relating  
275 to real property or mortgage foreclosure shall pay a graduated

276 filing fee based on the value of the claim.

277       b. A party shall estimate in writing the amount in  
 278 controversy of the claim upon filing the action. For purposes of  
 279 this subparagraph, the value of a mortgage foreclosure action is  
 280 based upon the principal due on the note secured by the  
 281 mortgage, plus interest owed on the note and any moneys advanced  
 282 by the lender for property taxes, insurance, and other advances  
 283 secured by the mortgage, at the time of filing the foreclosure.  
 284 The value shall also include the value of any tax certificates  
 285 related to the property. In stating the value of a mortgage  
 286 foreclosure claim, a party shall declare in writing the total  
 287 value of the claim, as well as the individual elements of the  
 288 value as prescribed in this sub-subparagraph.

289       c. In its order providing for the final disposition of the  
 290 matter, the court shall identify the actual value of the claim.  
 291 The clerk shall adjust the filing fee if there is a difference  
 292 between the estimated amount in controversy and the actual value  
 293 of the claim and collect any additional filing fee owed or  
 294 provide a refund of excess filing fee paid.

295       d. The party shall pay a filing fee of:

296       (I) Three hundred and ninety-five dollars in all cases in  
 297 which the value of the claim is \$50,000 or less and in which  
 298 there are not more than five defendants. The party shall pay an  
 299 additional filing fee of up to \$2.50 for each defendant in  
 300 excess of five. Of the first \$200 in filing fees, \$195 must be

301 remitted by the clerk to the Department of Revenue for deposit  
 302 into the General Revenue Fund, \$4 must be remitted to the  
 303 Department of Revenue for deposit into the Administrative Trust  
 304 Fund within the Department of Financial Services and used to  
 305 fund the contract with the Florida Clerks of Court Operations  
 306 Corporation created in s. 28.35, and \$1 must be remitted to the  
 307 Department of Revenue for deposit into the Administrative Trust  
 308 Fund within the Department of Financial Services to fund audits  
 309 of individual clerks' court-related expenditures conducted by  
 310 the Department of Financial Services;

311 (II) Nine hundred dollars in all cases in which the value  
 312 of the claim is more than \$50,000 but less than \$250,000 and in  
 313 which there are not more than five defendants. The party shall  
 314 pay an additional filing fee of up to \$2.50 for each defendant  
 315 in excess of five. Of the first \$705 in filing fees, \$700 must  
 316 be remitted by the clerk to the Department of Revenue for  
 317 deposit into the General Revenue Fund, except that the first  
 318 \$1.5 million in such filing fees remitted to the Department of  
 319 Revenue and deposited into the General Revenue Fund in fiscal  
 320 year 2018-2019 shall be distributed to the Miami-Dade County  
 321 Clerk of Court, \$4 must be remitted to the Department of Revenue  
 322 for deposit into the Administrative Trust Fund within the  
 323 Department of Financial Services and used to fund the contract  
 324 with the Florida Clerks of Court Operations Corporation created  
 325 in s. 28.35, and \$1 must be remitted to the Department of

326 Revenue for deposit into the Administrative Trust Fund within  
 327 the Department of Financial Services to fund audits of  
 328 individual clerks' court-related expenditures conducted by the  
 329 Department of Financial Services; or

330 (III) One thousand nine hundred dollars in all cases in  
 331 which the value of the claim is \$250,000 or more and in which  
 332 there are not more than five defendants. The party shall pay an  
 333 additional filing fee of up to \$2.50 for each defendant in  
 334 excess of five. Of the first \$1,705 in filing fees, \$930 must be  
 335 remitted by the clerk to the Department of Revenue for deposit  
 336 into the General Revenue Fund, \$770 must be remitted to the  
 337 Department of Revenue for deposit into the State Courts Revenue  
 338 Trust Fund, \$4 must be remitted to the Department of Revenue for  
 339 deposit into the Administrative Trust Fund within the Department  
 340 of Financial Services to fund the contract with the Florida  
 341 Clerks of Court Operations Corporation created in s. 28.35, and  
 342 \$1 must be remitted to the Department of Revenue for deposit  
 343 into the Administrative Trust Fund within the Department of  
 344 Financial Services to fund audits of individual clerks' court-  
 345 related expenditures conducted by the Department of Financial  
 346 Services.

347 e. An additional filing fee of \$4 shall be paid to the  
 348 clerk. The clerk shall remit \$3.50 to the Department of Revenue  
 349 for deposit into the Court Education Trust Fund and shall remit  
 350 50 cents to the Department of Revenue for deposit into the

351 Administrative Trust Fund within the Department of Financial  
 352 Services to fund clerk education provided by the Florida Clerks  
 353 of Court Operations Corporation. An additional filing fee of up  
 354 to \$18 shall be paid by the party seeking each severance that is  
 355 granted. The clerk may impose an additional filing fee of up to  
 356 \$85 for all proceedings of garnishment, attachment, replevin,  
 357 and distress. Postal charges incurred by the clerk of the  
 358 circuit court in making service by certified or registered mail  
 359 on defendants or other parties shall be paid by the party at  
 360 whose instance service is made. Additional fees, charges, or  
 361 costs may not be added to the filing fees imposed under this  
 362 section, except as authorized in this section or by general law.

363 (6) From each attorney appearing pro hac vice, the clerk  
 364 of the circuit court shall collect a fee of \$100 for deposit  
 365 into the State Courts Revenue Trust Fund ~~General Revenue Fund~~.

366 Section 2. Subsection (8) is added to section 125.0103,  
 367 Florida Statutes, to read:

368 125.0103 Ordinances and rules imposing price controls;  
 369 findings required; procedures.—

370 (8) Except as otherwise provided by law, a county,  
 371 municipality, or other entity of local government may not  
 372 prohibit the sale of or offering for sale of tangible personal  
 373 property subject to the tax imposed by chapter 212 which may  
 374 lawfully be sold in the state. Any such ordinance or rule is  
 375 void.

376 Section 3. Section 159.621, Florida Statutes, is amended  
 377 to read:

378 159.621 Housing bonds exempted from taxation; notes and  
 379 mortgages exempt from excise tax on documents.—

380 (1) The bonds of a housing finance authority issued under  
 381 this act, together with all notes, mortgages, security  
 382 agreements, letters of credit, or other instruments which arise  
 383 out of or are given to secure the repayment of bonds issued in  
 384 connection with the financing of any housing development under  
 385 this part, as well as the interest thereon and income therefrom,  
 386 shall be exempt from all taxes.

387 (2) Any note or mortgage given in connection with a loan  
 388 made by or on behalf of a housing finance authority under s.  
 389 159.608(8) is exempt from the excise tax on documents under  
 390 chapter 201 if, at the time the note or mortgage is recorded,  
 391 the housing finance authority records an affidavit signed by an  
 392 agent of the housing authority that affirms that the loan was  
 393 made by or on behalf of the housing finance authority.

394  
 395 The exemption granted by this section does not apply ~~shall not~~  
 396 ~~be applicable~~ to any tax imposed by chapter 220 on interest,  
 397 income, or profits on debt obligations owned by corporations or  
 398 to a deed for property financed by a housing finance authority.

399 Section 4. Subsection (8) is added to section 166.043,  
 400 Florida Statutes, to read:



401           166.043 Ordinances and rules imposing price controls;  
 402 findings required; procedures.—

403           (8) Except as otherwise provided by law, a county,  
 404 municipality, or other entity of local government may not  
 405 prohibit the sale of or offering for sale of tangible personal  
 406 property subject to the tax imposed by chapter 212 which may  
 407 lawfully be sold in the state. Any such ordinance or rule is  
 408 void.

409           Section 5. Effective upon this act becoming a law, section  
 410 193.0237, Florida Statutes, is created to read:

411           193.0237 Assessment of multiple parcel buildings.—  
 412 193.0237 Assessment of multiple parcel buildings.—

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

414           (a) "Multiple parcel building" means a building, other than  
 415 one consisting entirely of a single condominium, timeshare, or  
 416 cooperative, which contains separate parcels that are vertically  
 417 located, in whole or in part, on or over the same land.

418           (b) "Parcel" means a portion of a multiple parcel building  
 419 which is identified in a recorded instrument by a legal  
 420 description that is sufficient for record ownership and  
 421 conveyance by deed separately from any other portion of the  
 422 building.

423           (c) "Recorded instrument" means a declaration, covenant,  
 424 easement, deed, plat, agreement, or other legal instrument,  
 425 other than a lease, mortgage, or lien, which describes one or

426 more parcels in a multiple parcel building and which is recorded  
 427 in the public records of the county where the multiple parcel  
 428 building is located.

429 (2) The value of land upon which a multiple parcel building  
 430 is located, regardless of ownership, may not be separately  
 431 assessed and must be allocated among and included in the just  
 432 value of all the parcels in the multiple parcel building as  
 433 provided in subsection (3).

434 (3) The property appraiser, for assessment purposes, must  
 435 allocate all of the just value of the land among the parcels in  
 436 a multiple parcel building in the same proportion that the just  
 437 value of the improvements in each parcel bears to the total just  
 438 value of all the improvements in the entire multiple parcel  
 439 building.

440 (4) A condominium, timeshare, or cooperative may be created  
 441 within a parcel in a multiple parcel building. Any land value  
 442 allocated to the just value of a parcel containing a condominium  
 443 must be further allocated among the condominium units in that  
 444 parcel in the manner required in s. 193.023(5).

445 Any land value allocated to the just value of a parcel  
 446 containing a cooperative must be further allocated among the  
 447 cooperative units in that parcel in the manner required in s.  
 448 719.114.

449 (5) Each parcel in a multiple parcel building must be  
 450 assigned a separate tax folio number. However, if a condominium

451 or cooperative is created within any such parcel, a separate tax  
 452 folio number must be assigned to each condominium unit or  
 453 cooperative unit, rather than to the parcel in which they were  
 454 created.

455 (6) All provisions of a recorded instrument affecting a  
 456 parcel in a multiple parcel building, which parcel has been sold  
 457 for taxes or special assessments, survive and are enforceable  
 458 after the issuance of a tax deed or master's deed, or upon  
 459 foreclosure of an assessment, a certificate or lien, a tax deed,  
 460 a tax certificate, or a tax lien, to the same extent that they  
 461 would be enforceable against a voluntary grantee of the title  
 462 immediately before the delivery of the tax deed, master's deed,  
 463 or clerk's certificate of title as provided in s. 197.573.

464 (7) This section applies to any land on which a multiple  
 465 parcel building is substantially completed as of January 1 of  
 466 the respective assessment year. This section applies to  
 467 assessments beginning in the 2018 calendar year.

468 Section 6. Section 193.4516, Florida Statutes, is created  
 469 to read:

470 193.4516 Assessment of citrus fruit packing and processing  
 471 equipment damaged by Hurricane Irma or citrus greening.—

472 (1) For purposes of ad valorem taxation, and applying to  
 473 the 2018 tax roll only, tangible personal property owned and  
 474 operated by a citrus fruit packing or processing facility is  
 475 deemed to have a market value no greater than its value for

476 salvage, provided the tangible personal property is no longer  
 477 used in the operation of the facility due to the effects of  
 478 Hurricane Irma or citrus greening.

479 (2) (a) The valuation provided in subsection (1) is  
 480 effective until a citrus fruit packing or processing facility  
 481 sells or leases the tangible personal property or returns such  
 482 property to operational use.

483 (b) As used in this section, the term "citrus" has the  
 484 same meaning as provided in s. 581.011(7).

485 Section 7. The creation by this act of s. 193.4516,  
 486 Florida Statutes, applies to the 2018 property tax roll.

487 Section 8. Paragraph (e) of subsection (3) of section  
 488 194.011, Florida Statutes, is amended to read:

489 194.011 Assessment notice; objections to assessments.—

490 (3) A petition to the value adjustment board must be in  
 491 substantially the form prescribed by the department.  
 492 Notwithstanding s. 195.022, a county officer may not refuse to  
 493 accept a form provided by the department for this purpose if the  
 494 taxpayer chooses to use it. A petition to the value adjustment  
 495 board must be signed by the taxpayer or be accompanied at the  
 496 time of filing by the taxpayer's written authorization or power  
 497 of attorney, unless the person filing the petition is listed in  
 498 s. 194.034(1) (a). A person listed in s. 194.034(1) (a) may file a  
 499 petition with a value adjustment board without the taxpayer's  
 500 signature or written authorization by certifying under penalty

501 of perjury that he or she has authorization to file the petition  
 502 on behalf of the taxpayer. If a taxpayer notifies the value  
 503 adjustment board that a petition has been filed for the  
 504 taxpayer's property without his or her consent, the value  
 505 adjustment board may require the person filing the petition to  
 506 provide written authorization from the taxpayer authorizing the  
 507 person to proceed with the appeal before a hearing is held. If  
 508 the value adjustment board finds that a person listed in s.  
 509 194.034(1)(a) willfully and knowingly filed a petition that was  
 510 not authorized by the taxpayer, the value adjustment board shall  
 511 require such person to provide the taxpayer's written  
 512 authorization for representation to the value adjustment board  
 513 clerk before any petition filed by that person is heard, for 1  
 514 year after imposition of such requirement by the value  
 515 adjustment board. A power of attorney or written authorization  
 516 is valid for 1 assessment year, and a new power of attorney or  
 517 written authorization by the taxpayer is required for each  
 518 subsequent assessment year. A petition shall also describe the  
 519 property by parcel number and shall be filed as follows:

520 1. A condominium association as defined in s. 718.103(2),  
 521 a cooperative association as defined in s. 719.103(2), or any  
 522 homeowners' association as defined in s. 723.075, with approval  
 523 of its board of administration or directors, may file with the  
 524 value adjustment board a single joint petition on behalf of any  
 525 association members who own units or parcels of property which

526 the property appraiser determines are substantially similar with  
 527 respect to location, proximity to amenities, number of rooms,  
 528 living area, and condition. The condominium association,  
 529 cooperative association, or homeowners' association ~~as defined~~  
 530 ~~in s. 723.075~~ shall provide the unit or parcel owners with  
 531 notice of its intent to petition the value adjustment board and  
 532 shall provide at least 20 days for a unit or parcel owner to  
 533 elect, in writing, that his or her unit or parcel not be  
 534 included in the petition.

535 2. Where an association has filed a single joint petition,  
 536 the association may continue to represent the unit or parcel  
 537 owners through any related subsequent proceeding, including  
 538 judicial review under part II of this chapter and any appeal  
 539 thereof. This subparagraph is intended to clarify existing law  
 540 and applies to any pending action.

541 Section 9. Paragraph (b) of subsection (1) of section  
 542 194.032, Florida Statutes, is amended to read:

543 194.032 Hearing purposes; timetable.-

544 (1)

545 (b) Notwithstanding the provisions of paragraph (a), the  
 546 value adjustment board may meet prior to the approval of the  
 547 assessment rolls by the Department of Revenue, but not earlier  
 548 than July 1, to hear appeals pertaining to the denial by the  
 549 property appraiser of exemptions, tax abatements under s.  
 550 197.318, agricultural and high-water recharge classifications,

551 classifications as historic property used for commercial or  
 552 certain nonprofit purposes, and deferrals under subparagraphs  
 553 (a)2., 3., and 4. In such event, however, the board may not  
 554 certify any assessments under s. 193.122 until the Department of  
 555 Revenue has approved the assessments in accordance with s.  
 556 193.1142 and all hearings have been held with respect to the  
 557 particular parcel under appeal.

558 Section 10. Subsection (2) of section 194.181, Florida  
 559 Statutes, is amended to read:

560 194.181 Parties to a tax suit.—

561 (2) In any case brought by the taxpayer, or brought by a  
 562 condominium or cooperative association on behalf of some or all  
 563 owners, contesting the assessment of any property, the county  
 564 property appraiser shall be party defendant. In any case brought  
 565 by the property appraiser pursuant to s. 194.036(1)(a) or (b),  
 566 the taxpayer, condominium association, or cooperative  
 567 association shall be party defendant. In any case brought by the  
 568 property appraiser pursuant to s. 194.036(1)(c), the value  
 569 adjustment board shall be party defendant.

570 Section 11. Subsection (2) of section 196.173, Florida  
 571 Statutes, is amended to read:

572 196.173 Exemption for deployed servicemembers.—

573 (2) The exemption is available to servicemembers who were  
 574 deployed during the preceding calendar year on active duty  
 575 outside the continental United States, Alaska, or Hawaii in

576 support of any of the following military operations:

577 (a) Operation Joint Task Force Bravo, which began in 1995.

578 (b) Operation Joint Guardian, which began on June 12,

579 1999.

580 (c) Operation Noble Eagle, which began on September 15,

581 2001.

582 (d) Operation Enduring Freedom, which began on October 7,

583 2001, and ended on December 31, 2014.

584 (e) Operations in the Balkans, which began in 2004.

585 (f) Operation Nomad Shadow, which began in 2007.

586 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which

587 began in January 2007.

588 (h) Operation Copper Dune, which began in 2009.

589 (i) Operation Georgia Deployment Program, which began in

590 August 2009.

591 ~~(j) Operation New Dawn, which began on September 1, 2010,~~

592 ~~and ended on December 15, 2011.~~

593 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~

594 ~~and ended on October 31, 2011.~~

595 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.

596 (k)~~(m)~~ Operation Observant Compass, which began in October

597 2011.

598 (l)~~(n)~~ Operation Inherent Resolve, which began on August

599 8, 2014.

600 (m)~~(o)~~ Operation Atlantic Resolve, which began in April



601 2014.

602 (n)~~(p)~~ Operation Freedom's Sentinel, which began on  
 603 January 1, 2015.

604 (o)~~(q)~~ Operation Resolute Support, which began in January  
 605 2015.

606  
 607 The Department of Revenue shall notify all property appraisers  
 608 and tax collectors in this state of the designated military  
 609 operations.

610 Section 12. Subsection (1) of section 196.24, Florida  
 611 Statutes, is amended to read:

612 196.24 Exemption for disabled ex-servicemember or  
 613 surviving spouse; evidence of disability.—

614 (1) Any ex-servicemember, as defined in s. 196.012, who is  
 615 a bona fide resident of the state, who was discharged under  
 616 honorable conditions, and who has been disabled to a degree of  
 617 10 percent or more by misfortune or while serving during a  
 618 period of wartime service as defined in s. 1.01(14) is entitled  
 619 to the exemption from taxation provided for in s. 3(b), Art. VII  
 620 of the State Constitution as provided in this section. Property  
 621 to the value of \$5,000 of such a person is exempt from taxation.  
 622 The production by him or her of a certificate of disability from  
 623 the United States Government or the United States Department of  
 624 Veterans Affairs or its predecessor before the property  
 625 appraiser of the county wherein the ex-servicemember's property

626 lies is prima facie evidence of the fact that he or she is  
 627 entitled to the exemption. The unremarried surviving spouse of  
 628 such a disabled ex-servicemember ~~who, on the date of the~~  
 629 ~~disabled ex-servicemember's death, had been married to the~~  
 630 ~~disabled ex-servicemember for at least 5 years~~ is also entitled  
 631 to the exemption.

632 Section 13. Effective upon this act becoming a law,  
 633 section 197.318, Florida Statutes, is created to read:

634 197.318 Abatement of taxes for residential improvements  
 635 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

637 (a) "Damage differential" means the product arrived at by  
 638 multiplying the percent change in value by a ratio, the  
 639 numerator of which is the number of days the residential  
 640 improvement was rendered uninhabitable in the year the hurricane  
 641 occurred, the denominator of which is 365.

642 (b) "Disaster relief credit" means the product arrived at  
 643 by multiplying the damage differential by the amount of timely  
 644 paid taxes that were initially levied in the year the hurricane  
 645 occurred.

646 (c) "Hurricane" means any of the following:

- 647 1. Hurricane Hermine that occurred in calendar year 2016.
- 648 2. Hurricane Matthew that occurred in calendar year 2016
- 649 3. Hurricane Irma that occurred during calendar year 2017.

650 (d) "Percent change in value" means the difference between

651 a residential parcel's just value as of January 1 of the year in  
652 which a hurricane occurred and its postdisaster just value  
653 expressed as a percentage of the parcel's just value as of  
654 January 1 of the year in which the hurricane occurred.

655 (e) "Postdisaster just value" means the just value of the  
656 residential parcel on January 1 of the year in which a hurricane  
657 occurred, reduced to reflect the just value of the residential  
658 improvement as provided in subsection (5) as a result of the  
659 destruction and damage caused by the hurricane. Postdisaster  
660 just value is determined only for purposes of calculating tax  
661 abatements under this section, and does not determine a parcel's  
662 just value as of January 1 each year.

663 (f) "Residential improvement" means a residential dwelling  
664 or house that is owned and used as a homestead as defined in s.  
665 196.012(13). A residential improvement does not include a  
666 structure that is not essential to the use and occupancy of the  
667 residential dwelling or house, including, but not limited to, a  
668 detached utility building, detached carport, detached garage,  
669 bulkhead, fence, and swimming pool, and does not include land.

670 (g) "Uninhabitable" means the loss of use or occupancy,  
671 resulting from Hurricanes Hermine or Matthew during the 2016  
672 calendar year or Hurricane Irma during the 2017 calendar year of  
673 a residential improvement for the purpose for which it was  
674 constructed, as evidenced by documentation, including, but not  
675 limited to, utility bills, insurance information, contractors'

676 statements, building permit applications, or building inspection  
677 certificates of occupancy.

678 (2) If a residential improvement is rendered uninhabitable  
679 for at least 30 days due to damage or destruction to the  
680 property caused by Hurricanes Hermine or Matthew during the 2016  
681 calendar year or Hurricane Irma during the 2017 calendar year,  
682 taxes initially levied in 2019 may be abated in the following  
683 manner:

684 (a) The property owner must file an application with the  
685 property appraiser no later than March 1, 2019. A property owner  
686 who fails to file an application by March 1, 2019, waives a  
687 claim for abatement of taxes under this section.

688 (b) The application shall identify the residential parcel  
689 on which the residential improvement was damaged or destroyed,  
690 the date the damage or destruction occurred, and the number of  
691 days the property was uninhabitable during the calendar year  
692 that the hurricane occurred.

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

695 (d) Upon receipt of the application, the property  
696 appraiser shall investigate the statements contained in the  
697 application to determine if the applicant is entitled to an  
698 abatement of taxes. If the property appraiser determines that  
699 the applicant is not entitled to an abatement, the applicant may  
700 file a petition with the value adjustment board, pursuant to s.

701 194.011(3), requesting that the abatement be granted. If the  
702 property appraiser determines that the applicant is entitled to  
703 an abatement, the property appraiser shall issue an official  
704 written statement to the tax collector by April 1, 2019, which  
705 provides:

706 1. The number of days during the calendar year in which  
707 the hurricane occurred that the residential improvement was  
708 uninhabitable. To qualify for the abatement, the residential  
709 improvement must be uninhabitable for at least 30 days.

710 2. The just value of the residential parcel, as determined  
711 by the property appraiser on January 1 of the year in which the  
712 hurricane for which the applicant is claiming an abatement  
713 occurred.

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

716 4. The percent change in value applicable to the  
717 residential parcel.

718 (3) Upon receipt of the written statement from the  
719 property appraiser, the tax collector shall calculate the damage  
720 differential and disaster relief credit pursuant to this  
721 section. The tax collector shall reduce the taxes initially  
722 levied on the residential parcel in 2019 by an amount equal to  
723 the disaster relief credit. If the value of the credit exceeds  
724 the taxes levied in 2019, the remaining value of the credit  
725 shall be applied to taxes due in subsequent years until the

726 | value of the credit is exhausted.

727 | (4) No later than May 1, 2019, the tax collector shall  
 728 | notify:

729 | (a) The department of the total reduction in taxes for all  
 730 | properties that qualified for an abatement pursuant to this  
 731 | section.

732 | (b) The governing board of each affected local government  
 733 | of the reduction in such local government's taxes that will  
 734 | occur pursuant to this section.

735 | (5) For purposes of this section, residential improvements  
 736 | that are uninhabitable shall have no value placed thereon.

737 | (6) This section applies retroactively to January 1, 2016,  
 738 | and expires January 1, 2021.

739 | Section 14. Effective upon this act becoming a law,  
 740 | section 197.3631, Florida Statutes, is amended to read:

741 | 197.3631 Non-ad valorem assessments; general provisions.—

742 | (1) Non-ad valorem assessments as defined in s. 197.3632  
 743 | may be collected pursuant to the method provided for in ss.  
 744 | 197.3632 and 197.3635. Non-ad valorem assessments may also be  
 745 | collected pursuant to any alternative method which is authorized  
 746 | by law, but such alternative method shall not require the tax  
 747 | collector or property appraiser to perform those services as  
 748 | provided for in ss. 197.3632 and 197.3635. However, a property  
 749 | appraiser or tax collector may contract with a local government  
 750 | to supply information and services necessary for any such

751 alternative method. Section 197.3632 is additional authority for  
 752 local governments to impose and collect non-ad valorem  
 753 assessments supplemental to the home rule powers pursuant to ss.  
 754 125.01 and 166.021 and chapter 170, or any other law. Any county  
 755 operating under a charter adopted pursuant to s. 11, Art. VIII  
 756 of the Constitution of 1885, as amended, as referred to in s.  
 757 6(e), Art. VIII of the Constitution of 1968, as amended, may use  
 758 any method authorized by law for imposing and collecting non-ad  
 759 valorem assessments.

760 (2) For non-ad valorem special assessments based on the  
 761 size or area of the land containing a multiple parcel building,  
 762 regardless of ownership, the special assessment must be levied  
 763 on and allocated among all the parcels in the multiple parcel  
 764 building on the same basis that the land value is allocated  
 765 among the parcels in s. 193.0237(3). For non-ad valorem  
 766 assessments not based on the size or area of the land, each  
 767 parcel in the multiple parcel building shall be subject to a  
 768 separate assessment. For purposes of this subsection, the terms  
 769 "multiple parcel building" and "parcel" have the same meaning as  
 770 provided in in s. 193.0237(1).

771 Section 15. Effective upon this act becoming a law,  
 772 section 197.572, Florida Statutes, is amended to read:

773 197.572 Easements for conservation purposes, public  
 774 service purposes, support of certain improvements, or for  
 775 drainage or ingress and egress survive tax sales and deeds.—When

776 any lands are sold for the nonpayment of taxes, or any tax  
 777 certificate is issued thereon by a governmental unit or agency  
 778 or pursuant to any tax lien foreclosure proceeding, the title to  
 779 the lands shall continue to be subject to any easement for  
 780 conservation purposes as provided in s. 704.06 or for telephone,  
 781 telegraph, pipeline, power transmission, or other public service  
 782 purpose; and shall continue to be subject to any easement for  
 783 support of improvements that may be constructed above the lands,  
 784 and for the purposes of drainage or of ingress and egress to and  
 785 from other land. The easement and the rights of the owner of it  
 786 shall survive and be enforceable after the execution, delivery,  
 787 and recording of a tax deed, a master's deed, or a clerk's  
 788 certificate of title pursuant to foreclosure of a tax deed, tax  
 789 certificate, or tax lien, to the same extent as though the land  
 790 had been conveyed by voluntary deed. The easement must be  
 791 evidenced by written instrument recorded in the office of the  
 792 clerk of the circuit court in the county where such land is  
 793 located before the recording of such tax deed or master's deed,  
 794 or, if not recorded, an easement for a public service purpose  
 795 must be evidenced by wires, poles, or other visible occupation,  
 796 an easement for drainage must be evidenced by a waterway, water  
 797 bed, or other visible occupation, and an easement for the  
 798 purpose of ingress and egress must be evidenced by a road or  
 799 other visible occupation to be entitled to the benefit of this  
 800 section; however, this shall apply only to tax deeds issued



801 after the effective date of this act.

802 Section 16. Effective upon this act becoming a law,  
 803 subsections (1) and (2) of section 197.573, Florida Statutes,  
 804 are amended to read:

805 197.573 Survival of restrictions and covenants after tax  
 806 sale.—

807 (1) When a deed, or other recorded instrument in the chain  
 808 of title contains restrictions and covenants running with the  
 809 land, as hereinafter defined and limited, the restrictions and  
 810 covenants shall survive and be enforceable after the issuance of  
 811 a tax deed or master's deed, or a clerk's certificate of title  
 812 upon foreclosure of a tax deed, tax certificate, or tax lien, to  
 813 the same extent that it would be enforceable against a voluntary  
 814 grantee of the owner of the title immediately before the  
 815 delivery of the tax deed, master's deed, or clerk's certificate  
 816 of title.

817 (2) This section applies ~~shall apply~~ to the usual  
 818 restrictions and covenants limiting the use of property; the  
 819 type, character and location of building; covenants against  
 820 nuisances and what the former parties deemed to be undesirable  
 821 conditions, in, upon, and about the property; and other similar  
 822 restrictions and covenants; but this section does ~~shall~~ not  
 823 protect covenants that:

824 (a) Create ~~creating~~ any debt or lien against or upon the  
 825 property, except one providing for satisfaction or survival of a

826 | lien of record held by a municipal or county governmental unit,  
 827 | or one providing a lien for assessments accruing after such tax  
 828 | deed, master's deed, or clerk's certificate of title to a  
 829 | condominium association, homeowners' association, property  
 830 | owners' association, or other person having assessment powers  
 831 | under such covenants; or

832 |       (b) Require ~~requiring~~ the grantee to expend money for any  
 833 | purpose, except one that may require that the premises be kept  
 834 | in a sanitary or sightly condition or one to abate nuisances or  
 835 | undesirable conditions.

836 |       Section 17. Subsection (7) of section 201.02, Florida  
 837 | Statutes, is amended to read:

838 |       201.02 Tax on deeds and other instruments relating to real  
 839 | property or interests in real property.—

840 |       (7) Taxes imposed by this section do not apply to:

841 |       (a) A deed, transfer, or conveyance between spouses or  
 842 | former spouses pursuant to an action for dissolution of their  
 843 | marriage wherein the real property is or was their marital home  
 844 | or an interest therein. Taxes paid pursuant to this section  
 845 | shall be refunded in those cases in which a deed, transfer, or  
 846 | conveyance occurred 1 year before a dissolution of marriage.  
 847 | This paragraph ~~subsection~~ applies in spite of any consideration  
 848 | as defined in subsection (1). This paragraph ~~subsection~~ does not  
 849 | apply to a deed, transfer, or conveyance executed before July 1,  
 850 | 1997.

851        (b) A deed or other instrument that transfers or conveys  
 852 homestead property or any interest in homestead property between  
 853 spouses, if the only consideration for the transfer or  
 854 conveyance is the amount of a mortgage or other lien encumbering  
 855 the homestead property at the time of the transfer or conveyance  
 856 and if the deed or other instrument is recorded within 1 year  
 857 after the date of the marriage. This paragraph applies to  
 858 transfers or conveyances from one spouse to another, from one  
 859 spouse to both spouses, or from both spouses to one spouse. For  
 860 the purpose of this paragraph, the term "homestead property" has  
 861 the same meaning as the term "homestead" as defined in s.  
 862 192.001.

863        Section 18. Section 210.205, Florida Statutes, is created  
 864 to read:

865        210.205 Cigarette tax distribution reporting.—By March 15  
 866 of each year, each entity that received a distribution pursuant  
 867 to s. 210.20(2)(b) in the preceding calendar year shall report  
 868 to the Office of Economic and Demographic Research the following  
 869 information:

870        (1) An itemized accounting of all expenditures of the  
 871 funds distributed in the preceding calendar year, including  
 872 amounts spent on debt service.

873        (2) A statement indicating what portion of the distributed  
 874 funds have been pledged for debt service.

875        (3) The original principal amount and current debt service

876 schedule of any bonds or other borrowing for which the  
 877 distributed funds have been pledged for debt service.

878 Section 19. Effective January 1, 2019, paragraphs (c) and  
 879 (d) of subsection (1) of section 212.031, Florida Statutes, are  
 880 amended to read:

881 212.031 Tax on rental or license fee for use of real  
 882 property.—

883 (1)

884 (c) For the exercise of such privilege, a tax is levied at  
 885 the rate of 5.5 ~~5.8~~ percent of and on the total rent or license  
 886 fee charged for such real property by the person charging or  
 887 collecting the rental or license fee. The total rent or license  
 888 fee charged for such real property shall include payments for  
 889 the granting of a privilege to use or occupy real property for  
 890 any purpose and shall include base rent, percentage rents, or  
 891 similar charges. Such charges shall be included in the total  
 892 rent or license fee subject to tax under this section whether or  
 893 not they can be attributed to the ability of the lessor's or  
 894 licensor's property as used or operated to attract customers.  
 895 Payments for intrinsically valuable personal property such as  
 896 franchises, trademarks, service marks, logos, or patents are not  
 897 subject to tax under this section. In the case of a contractual  
 898 arrangement that provides for both payments taxable as total  
 899 rent or license fee and payments not subject to tax, the tax  
 900 shall be based on a reasonable allocation of such payments and

901 shall not apply to that portion which is for the nontaxable  
 902 payments.

903 (d) When the rental or license fee of any such real  
 904 property is paid by way of property, goods, wares, merchandise,  
 905 services, or other thing of value, the tax shall be at the rate  
 906 of 5.5 ~~5.8~~ percent of the value of the property, goods, wares,  
 907 merchandise, services, or other thing of value.

908 Section 20. Subsection (6) is added to section 212.05,  
 909 Florida Statutes, to read:

910 212.05 Sales, storage, use tax.—It is hereby declared to  
 911 be the legislative intent that every person is exercising a  
 912 taxable privilege who engages in the business of selling  
 913 tangible personal property at retail in this state, including  
 914 the business of making mail order sales, or who rents or  
 915 furnishes any of the things or services taxable under this  
 916 chapter, or who stores for use or consumption in this state any  
 917 item or article of tangible personal property as defined herein  
 918 and who leases or rents such property within the state.

919 (6) Except as otherwise provided by law, a county,  
 920 municipality, or other entity of local government may not  
 921 prohibit the sale of or offering for sale of tangible personal  
 922 property subject to the tax imposed by chapter 212 which may  
 923 lawfully be sold in the state. Any such ordinance or rule is  
 924 void.

925 Section 21. Paragraph (d) of subsection (2) of section

926 | 212.055, Florida Statutes, is amended to read:

927 |       212.055 Discretionary sales surtaxes; legislative intent;  
 928 | authorization and use of proceeds.—It is the legislative intent  
 929 | that any authorization for imposition of a discretionary sales  
 930 | surtax shall be published in the Florida Statutes as a  
 931 | subsection of this section, irrespective of the duration of the  
 932 | levy. Each enactment shall specify the types of counties  
 933 | authorized to levy; the rate or rates which may be imposed; the  
 934 | maximum length of time the surtax may be imposed, if any; the  
 935 | procedure which must be followed to secure voter approval, if  
 936 | required; the purpose for which the proceeds may be expended;  
 937 | and such other requirements as the Legislature may provide.  
 938 | Taxable transactions and administrative procedures shall be as  
 939 | provided in s. 212.054.

940 |       (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

941 |       (d) The proceeds of the surtax authorized by this  
 942 | subsection and any accrued interest shall be expended by the  
 943 | school district, within the county and municipalities within the  
 944 | county, or, in the case of a negotiated joint county agreement,  
 945 | within another county, to finance, plan, and construct  
 946 | infrastructure; to acquire any interest in land for public  
 947 | recreation, conservation, or protection of natural resources or  
 948 | to prevent or satisfy private property rights claims resulting  
 949 | from limitations imposed by the designation of an area of  
 950 | critical state concern; to provide loans, grants, or rebates to

951 residential or commercial property owners who make energy  
952 efficiency improvements to their residential or commercial  
953 property, if a local government ordinance authorizing such use  
954 is approved by referendum; or to finance the closure of county-  
955 owned or municipally owned solid waste landfills that have been  
956 closed or are required to be closed by order of the Department  
957 of Environmental Protection. Any use of the proceeds or interest  
958 for purposes of landfill closure before July 1, 1993, is  
959 ratified. The proceeds and any interest may not be used for the  
960 operational expenses of infrastructure, except that a county  
961 that has a population of fewer than 75,000 and that is required  
962 to close a landfill may use the proceeds or interest for long-  
963 term maintenance costs associated with landfill closure.  
964 Counties, as defined in s. 125.011, and charter counties may, in  
965 addition, use the proceeds or interest to retire or service  
966 indebtedness incurred for bonds issued before July 1, 1987, for  
967 infrastructure purposes, and for bonds subsequently issued to  
968 refund such bonds. Any use of the proceeds or interest for  
969 purposes of retiring or servicing indebtedness incurred for  
970 refunding bonds before July 1, 1999, is ratified.

971 1. For the purposes of this paragraph, the term  
972 "infrastructure" means:

973 a. Any fixed capital expenditure or fixed capital outlay  
974 associated with the construction, reconstruction, or improvement  
975 of public facilities that have a life expectancy of 5 or more

976 | years, any related land acquisition, land improvement, design,  
977 | and engineering costs, and all other professional and related  
978 | costs required to bring the public facilities into service. For  
979 | purposes of this sub-subparagraph, the term "public facilities"  
980 | means facilities as defined in s. 163.3164(38), s. 163.3221(13),  
981 | or s. 189.012(5), and includes facilities that are necessary to  
982 | carry out governmental purposes, including, but not limited to,  
983 | fire stations, general governmental office buildings, and animal  
984 | shelters, regardless of whether the facilities are owned by the  
985 | local taxing authority or another governmental entity.

986 |       b. A fire department vehicle, an emergency medical service  
987 | vehicle, a sheriff's office vehicle, a police department  
988 | vehicle, or any other vehicle, and the equipment necessary to  
989 | outfit the vehicle for its official use or equipment that has a  
990 | life expectancy of at least 5 years.

991 |       c. Any expenditure for the construction, lease, or  
992 | maintenance of, or provision of utilities or security for,  
993 | facilities, as defined in s. 29.008.

994 |       d. Any fixed capital expenditure or fixed capital outlay  
995 | associated with the improvement of private facilities that have  
996 | a life expectancy of 5 or more years and that the owner agrees  
997 | to make available for use on a temporary basis as needed by a  
998 | local government as a public emergency shelter or a staging area  
999 | for emergency response equipment during an emergency officially  
1000 | declared by the state or by the local government under s.



1001 252.38. Such improvements are limited to those necessary to  
 1002 comply with current standards for public emergency evacuation  
 1003 shelters. The owner must enter into a written contract with the  
 1004 local government providing the improvement funding to make the  
 1005 private facility available to the public for purposes of  
 1006 emergency shelter at no cost to the local government for a  
 1007 minimum of 10 years after completion of the improvement, with  
 1008 the provision that the obligation will transfer to any  
 1009 subsequent owner until the end of the minimum period.

1010 e. Any land acquisition expenditure for a residential  
 1011 housing project in which at least 30 percent of the units are  
 1012 affordable to individuals or families whose total annual  
 1013 household income does not exceed 120 percent of the area median  
 1014 income adjusted for household size, if the land is owned by a  
 1015 local government or by a special district that enters into a  
 1016 written agreement with the local government to provide such  
 1017 housing. The local government or special district may enter into  
 1018 a ground lease with a public or private person or entity for  
 1019 nominal or other consideration for the construction of the  
 1020 residential housing project on land acquired pursuant to this  
 1021 sub-subparagraph.

1022 2. For the purposes of this paragraph, the term "energy  
 1023 efficiency improvement" means any energy conservation and  
 1024 efficiency improvement that reduces consumption through  
 1025 conservation or a more efficient use of electricity, natural

1026 gas, propane, or other forms of energy on the property,  
 1027 including, but not limited to, air sealing; installation of  
 1028 insulation; installation of energy-efficient heating, cooling,  
 1029 or ventilation systems; installation of solar panels; building  
 1030 modifications to increase the use of daylight or shade;  
 1031 replacement of windows; installation of energy controls or  
 1032 energy recovery systems; installation of electric vehicle  
 1033 charging equipment; installation of systems for natural gas fuel  
 1034 as defined in s. 206.9951; and installation of efficient  
 1035 lighting equipment.

1036 3. Notwithstanding any other provision of this subsection,  
 1037 a local government infrastructure surtax imposed or extended  
 1038 after July 1, 1998, may allocate up to 15 percent of the surtax  
 1039 proceeds for deposit into a trust fund within the county's  
 1040 accounts created for the purpose of funding economic development  
 1041 projects having a general public purpose of improving local  
 1042 economies, including the funding of operational costs and  
 1043 incentives related to economic development. The ballot statement  
 1044 must indicate the intention to make an allocation under the  
 1045 authority of this subparagraph.

1046 Section 22. Paragraph (p) of subsection (5) of section  
 1047 212.08, Florida Statutes, is amended to read:

1048 212.08 Sales, rental, use, consumption, distribution, and  
 1049 storage tax; specified exemptions.—The sale at retail, the  
 1050 rental, the use, the consumption, the distribution, and the

1051 storage to be used or consumed in this state of the following  
 1052 are hereby specifically exempt from the tax imposed by this  
 1053 chapter.

1054 (5) EXEMPTIONS; ACCOUNT OF USE.—

1055 (p) Community contribution tax credit for donations.—

1056 1. Authorization.—Persons who are registered with the  
 1057 department under s. 212.18 to collect or remit sales or use tax  
 1058 and who make donations to eligible sponsors are eligible for tax  
 1059 credits against their state sales and use tax liabilities as  
 1060 provided in this paragraph:

1061 a. The credit shall be computed as 50 percent of the  
 1062 person's approved annual community contribution.

1063 b. The credit shall be granted as a refund against state  
 1064 sales and use taxes reported on returns and remitted in the 12  
 1065 months preceding the date of application to the department for  
 1066 the credit as required in sub-subparagraph 3.c. If the annual  
 1067 credit is not fully used through such refund because of  
 1068 insufficient tax payments during the applicable 12-month period,  
 1069 the unused amount may be included in an application for a refund  
 1070 made pursuant to sub-subparagraph 3.c. in subsequent years  
 1071 against the total tax payments made for such year. Carryover  
 1072 credits may be applied for a 3-year period without regard to any  
 1073 time limitation that would otherwise apply under s. 215.26.

1074 c. A person may not receive more than \$200,000 in annual  
 1075 tax credits for all approved community contributions made in any

1076 | one year.

1077 |         d. All proposals for the granting of the tax credit  
 1078 | require the prior approval of the Department of Economic  
 1079 | Opportunity.

1080 |         e. The total amount of tax credits which may be granted  
 1081 | for all programs approved under this paragraph, s. 220.183, and  
 1082 | s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17  
 1083 | million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,  
 1084 | and \$10.5 million in each fiscal year thereafter for projects  
 1085 | that provide housing opportunities for persons with special  
 1086 | needs or homeownership opportunities for low-income households  
 1087 | or very-low-income households and \$3.5 million each fiscal year  
 1088 | for all other projects. As used in this paragraph, the term  
 1089 | "person with special needs" has the same meaning as in s.  
 1090 | 420.0004 and the terms "low-income person," "low-income  
 1091 | household," "very-low-income person," and "very-low-income  
 1092 | household" have the same meanings as in s. 420.9071.

1093 |         f. A person who is eligible to receive the credit provided  
 1094 | in this paragraph, s. 220.183, or s. 624.5105 may receive the  
 1095 | credit only under one section of the person's choice.

1096 |         2. Eligibility requirements.—

1097 |         a. A community contribution by a person must be in the  
 1098 | following form:

1099 |             (I) Cash or other liquid assets;

1100 |             (II) Real property, including 100 percent ownership of a

1101 real property holding company;  
 1102 (III) Goods or inventory; or  
 1103 (IV) Other physical resources identified by the Department  
 1104 of Economic Opportunity.

1105  
 1106 For purposes of this sub-subparagraph, the term "real property  
 1107 holding company" means a Florida entity, such as a Florida  
 1108 limited liability company, that is wholly owned by the person;  
 1109 is the sole owner of real property, as defined in s.  
 1110 192.001(12), located in the state; is disregarded as an entity  
 1111 for federal income tax purposes pursuant to 26 C.F.R. s.  
 1112 301.7701-3(b)(1)(ii); and at the time of contribution to an  
 1113 eligible sponsor, has no material assets other than the real  
 1114 property and any other property that qualifies as a community  
 1115 contribution.

1116 b. All community contributions must be reserved  
 1117 exclusively for use in a project. As used in this sub-  
 1118 subparagraph, the term "project" means activity undertaken by an  
 1119 eligible sponsor which is designed to construct, improve, or  
 1120 substantially rehabilitate housing that is affordable to low-  
 1121 income households or very-low-income households; designed to  
 1122 provide housing opportunities for persons with special needs;  
 1123 designed to provide commercial, industrial, or public resources  
 1124 and facilities; or designed to improve entrepreneurial and job-  
 1125 development opportunities for low-income persons. A project may

1126 be the investment necessary to increase access to high-speed  
 1127 broadband capability in a rural community that had an enterprise  
 1128 zone designated pursuant to chapter 290 as of May 1, 2015,  
 1129 including projects that result in improvements to communications  
 1130 assets that are owned by a business. A project may include the  
 1131 provision of museum educational programs and materials that are  
 1132 directly related to a project approved between January 1, 1996,  
 1133 and December 31, 1999, and located in an area which was in an  
 1134 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
 1135 2015. This paragraph does not preclude projects that propose to  
 1136 construct or rehabilitate housing for low-income households or  
 1137 very-low-income households on scattered sites or housing  
 1138 opportunities for persons with special needs. With respect to  
 1139 housing, contributions may be used to pay the following eligible  
 1140 special needs, low-income, and very-low-income housing-related  
 1141 activities:

1142 (I) Project development impact and management fees for  
 1143 special needs, low-income, or very-low-income housing projects;

1144 (II) Down payment and closing costs for persons with  
 1145 special needs, low-income persons, and very-low-income persons;

1146 (III) Administrative costs, including housing counseling  
 1147 and marketing fees, not to exceed 10 percent of the community  
 1148 contribution, directly related to special needs, low-income, or  
 1149 very-low-income projects; and

1150 (IV) Removal of liens recorded against residential

1151 | property by municipal, county, or special district local  
 1152 | governments if satisfaction of the lien is a necessary precedent  
 1153 | to the transfer of the property to a low-income person or very-  
 1154 | low-income person for the purpose of promoting home ownership.  
 1155 | Contributions for lien removal must be received from a  
 1156 | nonrelated third party.

1157 |       c. The project must be undertaken by an "eligible  
 1158 | sponsor," which includes:

1159 |       (I) A community action program;

1160 |       (II) A nonprofit community-based development organization  
 1161 | whose mission is the provision of housing for persons with  
 1162 | special needs, low-income households, or very-low-income  
 1163 | households or increasing entrepreneurial and job-development  
 1164 | opportunities for low-income persons;

1165 |       (III) A neighborhood housing services corporation;

1166 |       (IV) A local housing authority created under chapter 421;

1167 |       (V) A community redevelopment agency created under s.  
 1168 | 163.356;

1169 |       (VI) A historic preservation district agency or  
 1170 | organization;

1171 |       (VII) A local workforce development board;

1172 |       (VIII) A direct-support organization as provided in s.  
 1173 | 1009.983;

1174 |       (IX) An enterprise zone development agency created under  
 1175 | s. 290.0056;

1176 (X) A community-based organization incorporated under  
 1177 chapter 617 which is recognized as educational, charitable, or  
 1178 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 1179 and whose bylaws and articles of incorporation include  
 1180 affordable housing, economic development, or community  
 1181 development as the primary mission of the corporation;

1182 (XI) Units of local government;

1183 (XII) Units of state government; or

1184 (XIII) Any other agency that the Department of Economic  
 1185 Opportunity designates by rule.

1186

1187 A contributing person may not have a financial interest in the  
 1188 eligible sponsor.

1189 d. The project must be located in an area which was in an  
 1190 enterprise zone designated pursuant to chapter 290 as of May 1,  
 1191 2015, or a Front Porch Florida Community, unless the project  
 1192 increases access to high-speed broadband capability in a rural  
 1193 community that had an enterprise zone designated pursuant to  
 1194 chapter 290 as of May 1, 2015, but is physically located outside  
 1195 the designated rural zone boundaries. Any project designed to  
 1196 construct or rehabilitate housing for low-income households or  
 1197 very-low-income households or housing opportunities for persons  
 1198 with special needs is exempt from the area requirement of this  
 1199 sub-subparagraph.

1200 e.(I) If, during the first 10 business days of the state



1201 fiscal year, eligible tax credit applications for projects that  
 1202 provide housing opportunities for persons with special needs or  
 1203 homeownership opportunities for low-income households or very-  
 1204 low-income households are received for less than the annual tax  
 1205 credits available for those projects, the Department of Economic  
 1206 Opportunity shall grant tax credits for those applications and  
 1207 grant remaining tax credits on a first-come, first-served basis  
 1208 for subsequent eligible applications received before the end of  
 1209 the state fiscal year. If, during the first 10 business days of  
 1210 the state fiscal year, eligible tax credit applications for  
 1211 projects that provide housing opportunities for persons with  
 1212 special needs or homeownership opportunities for low-income  
 1213 households or very-low-income households are received for more  
 1214 than the annual tax credits available for those projects, the  
 1215 Department of Economic Opportunity shall grant the tax credits  
 1216 for those applications as follows:

1217 (A) If tax credit applications submitted for approved  
 1218 projects of an eligible sponsor do not exceed \$200,000 in total,  
 1219 the credits shall be granted in full if the tax credit  
 1220 applications are approved.

1221 (B) If tax credit applications submitted for approved  
 1222 projects of an eligible sponsor exceed \$200,000 in total, the  
 1223 amount of tax credits granted pursuant to sub-sub-sub-  
 1224 subparagraph (A) shall be subtracted from the amount of  
 1225 available tax credits, and the remaining credits shall be

1226 | granted to each approved tax credit application on a pro rata  
 1227 | basis.

1228 |         (II) If, during the first 10 business days of the state  
 1229 | fiscal year, eligible tax credit applications for projects other  
 1230 | than those that provide housing opportunities for persons with  
 1231 | special needs or homeownership opportunities for low-income  
 1232 | households or very-low-income households are received for less  
 1233 | than the annual tax credits available for those projects, the  
 1234 | Department of Economic Opportunity shall grant tax credits for  
 1235 | those applications and shall grant remaining tax credits on a  
 1236 | first-come, first-served basis for subsequent eligible  
 1237 | applications received before the end of the state fiscal year.  
 1238 | If, during the first 10 business days of the state fiscal year,  
 1239 | eligible tax credit applications for projects other than those  
 1240 | that provide housing opportunities for persons with special  
 1241 | needs or homeownership opportunities for low-income households  
 1242 | or very-low-income households are received for more than the  
 1243 | annual tax credits available for those projects, the Department  
 1244 | of Economic Opportunity shall grant the tax credits for those  
 1245 | applications on a pro rata basis.

1246 |         3. Application requirements.—

1247 |             a. An eligible sponsor seeking to participate in this  
 1248 | program must submit a proposal to the Department of Economic  
 1249 | Opportunity which sets forth the name of the sponsor, a  
 1250 | description of the project, and the area in which the project is

1251 located, together with such supporting information as is  
1252 prescribed by rule. The proposal must also contain a resolution  
1253 from the local governmental unit in which the project is located  
1254 certifying that the project is consistent with local plans and  
1255 regulations.

1256       b. A person seeking to participate in this program must  
1257 submit an application for tax credit to the Department of  
1258 Economic Opportunity which sets forth the name of the sponsor, a  
1259 description of the project, and the type, value, and purpose of  
1260 the contribution. The sponsor shall verify, in writing, the  
1261 terms of the application and indicate its receipt of the  
1262 contribution, and such verification must accompany the  
1263 application for tax credit. The person must submit a separate  
1264 tax credit application to the Department of Economic Opportunity  
1265 for each individual contribution that it makes to each  
1266 individual project.

1267       c. A person who has received notification from the  
1268 Department of Economic Opportunity that a tax credit has been  
1269 approved must apply to the department to receive the refund.  
1270 Application must be made on the form prescribed for claiming  
1271 refunds of sales and use taxes and be accompanied by a copy of  
1272 the notification. A person may submit only one application for  
1273 refund to the department within a 12-month period.

1274       4. Administration.—

1275       a. The Department of Economic Opportunity may adopt rules

1276 necessary to administer this paragraph, including rules for the  
 1277 approval or disapproval of proposals by a person.

1278 b. The decision of the Department of Economic Opportunity  
 1279 must be in writing, and, if approved, the notification shall  
 1280 state the maximum credit allowable to the person. Upon approval,  
 1281 the Department of Economic Opportunity shall transmit a copy of  
 1282 the decision to the department.

1283 c. The Department of Economic Opportunity shall  
 1284 periodically monitor all projects in a manner consistent with  
 1285 available resources to ensure that resources are used in  
 1286 accordance with this paragraph; however, each project must be  
 1287 reviewed at least once every 2 years.

1288 d. The Department of Economic Opportunity shall, in  
 1289 consultation with the statewide and regional housing and  
 1290 financial intermediaries, market the availability of the  
 1291 community contribution tax credit program to community-based  
 1292 organizations.

1293 Section 23. Section 212.099, Florida Statutes, is created  
 1294 to read:

1295 212.099 Florida Sales Tax Credit Scholarship Program.—

1296 (1) As used in this section, the term:

1297 (a) "Eligible business" means a person defined as a dealer  
 1298 in this chapter.

1299 (b) "Eligible contribution" or "contribution" means a  
 1300 monetary contribution from an eligible business to an eligible

1301 nonprofit scholarship-funding organization to be used pursuant  
1302 to ss. 1002.385 or 1002.395. The eligible business making the  
1303 contribution may not designate a specific student as the  
1304 beneficiary of the contribution.

1305 (c) "Eligible nonprofit scholarship-funding organization"  
1306 has the same meaning as provided in s. 1002.395(2)(f).

1307 (d) "Business-funded scholarship" means an amount of  
1308 financial aid created by an eligible business when the business  
1309 makes an eligible contribution in an amount that, if awarded to  
1310 a single student, would equal the maximum scholarship award  
1311 authorized pursuant to s. 1002.395(12)(a)1.a.(III) for a single  
1312 year.

1313 (2) An eligible business may apply to the department for a  
1314 tax credit under this section. An eligible business is allowed a  
1315 credit against the state tax imposed under this chapter in an  
1316 amount equal to each business-funded scholarship created by the  
1317 eligible business.

1318 (3)(a) The eligible business shall specify in the  
1319 application the applicable state fiscal year in which to apply  
1320 the credit. The department shall approve tax credits on a first-  
1321 come, first-served basis.

1322 (b) Within 10 days after approving or denying an  
1323 application, the department shall provide a copy of its approval  
1324 or denial letter to the eligible nonprofit scholarship-funding

1325 organization that was named by the eligible business in the  
1326 application.

1327 (4) An eligible nonprofit scholarship-funding organization  
1328 that receives eligible contributions pursuant to this section  
1329 shall provide the eligible business with a receipt of the total  
1330 amount of funds received from and the number of scholarships  
1331 created by the eligible business. The eligible business shall  
1332 provide this information to the department pursuant to s.  
1333 212.11(5).

1334 (5)(a) Eligible contributions may be used to fund the  
1335 program established under s. 1002.385 if funds appropriated in a  
1336 state fiscal year for the program are insufficient to fund  
1337 eligible students.

1338 (b) If the conditions in paragraph (a) are met, the  
1339 organization shall first use eligible contributions received  
1340 during any state fiscal year to fund scholarships for students  
1341 pursuant to s. 1002.385(12)(d). Any remaining contributions may  
1342 be used to fund scholarships for students eligible pursuant to  
1343 s. 1002.395(3)(b)1. or 2.

1344 (c) The organization shall separately account for each  
1345 scholarship funded pursuant to this section.

1346 (d) Notwithstanding s. 1002.385(6)(b), any funds remaining  
1347 from a closed scholarship account funded pursuant to this  
1348 section shall be used to fund other scholarships pursuant to s.  
1349 1002.385.

1350        (e) The organization may, subject to the limitations of s.  
 1351 1002.395(6)(j)1., use up to 3 percent of eligible contributions  
 1352 received during the state fiscal year in which such  
 1353 contributions are collected for administrative expenses.

1354        (6) If a tax credit approved under this section is not  
 1355 fully used within the specified state fiscal year because of  
 1356 insufficient tax liability on the part of the eligible business,  
 1357 the unused amount may be carried forward for up to 10 years.

1358        (7) An eligible business may not convey, assign, or  
 1359 transfer an approved tax credit or a carryforward tax credit to  
 1360 another entity unless all of the assets of the eligible business  
 1361 are conveyed, assigned, or transferred in the same transaction.  
 1362 However, a tax credit may be conveyed, transferred, or assigned  
 1363 between members of an affiliated group of corporations. An  
 1364 eligible business shall notify the department of its intent to  
 1365 convey, transfer, or assign a tax credit to another member  
 1366 within an affiliated group of corporations. The amount conveyed,  
 1367 transferred, or assigned is available to another member of the  
 1368 affiliated group of corporations upon approval by the  
 1369 department.

1370        (8) Within any state fiscal year, an eligible business may  
 1371 rescind all or part of a tax credit approved under this section.  
 1372 The amount rescinded shall become available for that state  
 1373 fiscal year to another eligible business approved by the  
 1374 department if the business receives notice from the department

1375 that it has accepted the rescindment. Any amount rescinded under  
1376 this subsection shall become available to an eligible business  
1377 on a first-come, first-served basis based on tax credit  
1378 applications received after the date the department accepts the  
1379 rescindment.

1380 (9) Within 10 days after the department approves or denies  
1381 an application for the conveyance, transfer, or assignment of a  
1382 tax credit under subsection (6) or rescinds a tax credit under  
1383 subsection (7), it shall provide a copy of its approval or  
1384 denial letter to the eligible nonprofit scholarship-funding  
1385 organization named by the eligible business in its application.  
1386 The department shall also include the eligible nonprofit  
1387 scholarship-funding organization named by the eligible business  
1388 on all letters or correspondence of acknowledgment for tax  
1389 credits under this section.

1390 (10) The sum of tax credits that may be approved by the  
1391 department in any state fiscal year is \$154 million.

1392 (11) For purposes of the distributions of tax revenue  
1393 under s. 212.20, the department shall disregard any tax credits  
1394 allowed under this section to ensure that any reduction in tax  
1395 revenue received that is attributable to the tax credits results  
1396 only in a reduction in distributions to the General Revenue  
1397 Fund.

1398 (12) The department shall adopt rules to administer this  
1399 section.



1400 Section 24. Subsection (11) of section 212.12, Florida  
 1401 Statutes, is amended to read:

1402 212.12 Dealer's credit for collecting tax; penalties for  
 1403 noncompliance; powers of Department of Revenue in dealing with  
 1404 delinquents; brackets applicable to taxable transactions;  
 1405 records required.—

1406 (11) The department shall make available in an electronic  
 1407 format or otherwise the tax amounts and brackets applicable to  
 1408 all taxable transactions that occur in counties that have a  
 1409 surtax at a rate other than 1 percent which would otherwise have  
 1410 been transactions taxable at the rate of 6 percent. Likewise,  
 1411 the department shall make available in an electronic format or  
 1412 otherwise the tax amounts and brackets applicable to  
 1413 transactions taxable at 4.35 percent pursuant to s.  
 1414 212.05(1)(e)1.c. or the applicable tax rate pursuant to  
 1415 212.031(1) and on transactions which would otherwise have been  
 1416 so taxable in counties which have adopted a discretionary sales  
 1417 surtax.

1418 Section 25. Section 212.1831, Florida Statutes, is amended  
 1419 to read:

1420 212.1831 Credit for contributions to eligible nonprofit  
 1421 scholarship-funding organizations.—There is allowed a credit of  
 1422 100 percent of an eligible contribution made to an eligible  
 1423 nonprofit scholarship-funding organization under s. 1002.395  
 1424 against any tax imposed by the state and due under this chapter

1425 from a direct pay permit holder as a result of the direct pay  
 1426 permit held pursuant to s. 212.183. For purposes of the dealer's  
 1427 credit granted for keeping prescribed records, filing timely tax  
 1428 returns, and properly accounting and remitting taxes under s.  
 1429 212.12, the amount of tax due used to calculate the credit shall  
 1430 include any eligible contribution made to an eligible nonprofit  
 1431 scholarship-funding organization from a direct pay permit  
 1432 holder. For purposes of the distributions of tax revenue under  
 1433 s. 212.20, the department shall disregard any tax credits  
 1434 allowed under this section to ensure that any reduction in tax  
 1435 revenue received that is attributable to the tax credits results  
 1436 only in a reduction in distributions to the General Revenue  
 1437 Fund. The provisions of s. 1002.395 apply to the credit  
 1438 authorized by this section.

1439 Section 26. Section 212.205, Florida Statutes, is created  
 1440 to read:

1441 212.205 Sales tax distribution reporting.—By March 15 of  
 1442 each year, each person who received a distribution pursuant to  
 1443 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall  
 1444 report to the Office of Economic and Demographic Research the  
 1445 following information:

1446 (1) An itemized accounting of all expenditures of the  
 1447 funds distributed in the preceding calendar year, including  
 1448 amounts spent on debt service.

1449 (2) A statement indicating what portion of the distributed

1450 funds have been pledged for debt service.

1451 (3) The original principal amount, and current debt  
 1452 service schedule of any bonds or other borrowing for which the  
 1453 distributed funds have been pledged for debt service.

1454 Section 27. Effective upon this act becoming a law,  
 1455 subsection (21) is added to section 213.053, Florida Statutes,  
 1456 to read:

1457 213.053 Confidentiality and information sharing.—

1458 (21) (a) For purposes of this subsection, the term:

1459 1. "Eligible nonprofit scholarship-funding organization"  
 1460 means an eligible nonprofit scholarship-funding organization as  
 1461 defined in s. 1002.395(2) that meets the criteria in s.  
 1462 1002.395(6) to use up to 3 percent of eligible contributions for  
 1463 administrative expenses.

1464 2. "Taxpayer" has the same meaning as in s. 220.03, unless  
 1465 disclosure of the taxpayer's name and address would violate any  
 1466 term of an information-sharing agreement between the department  
 1467 and an agency of the Federal Government.

1468 (b) The department, upon request, shall provide to an  
 1469 eligible nonprofit scholarship-funding organization that  
 1470 provides scholarships under s. 1002.395 a list of the 200  
 1471 taxpayers with the greatest total corporate income or franchise  
 1472 tax due as reported on the taxpayer's return filed pursuant to  
 1473 s. 220.22 during the previous calendar year. The list must be in  
 1474 alphabetical order based on the taxpayer's name and shall

1475 contain the taxpayer's address. The list may not disclose the  
 1476 amount of tax owed by any taxpayer.

1477 (c) An eligible nonprofit scholarship-funding organization  
 1478 may request the list once each calendar year. The department  
 1479 shall provide the list within 45 days after the request is made.

1480 (d) Any taxpayer information contained in the list may be  
 1481 used by the eligible nonprofit scholarship-funding organization  
 1482 only to notify the taxpayer of the opportunity to make an  
 1483 eligible contribution to the Florida Tax Credit Scholarship  
 1484 Program under s. 1002.395. Any information furnished to an  
 1485 eligible nonprofit scholarship-funding organization under this  
 1486 subsection may not be further disclosed by the organization  
 1487 except as provided in this paragraph.

1488 (e) An eligible nonprofit scholarship-funding  
 1489 organization, its officers, and employees are subject to the  
 1490 same requirements of confidentiality and the same penalties for  
 1491 violating confidentiality as the department and its employees.  
 1492 Breach of confidentiality is a misdemeanor of the first degree,  
 1493 punishable as provided by s. 775.082 or s. 775.083.

1494 Section 28. Section 218.131, Florida Statutes, is created  
 1495 to read:

1496 218.131 Offset for tax loss associated with reductions in  
 1497 value of certain residences due to specified hurricanes.-

1498 (1) In the 2019-2020 fiscal year, the Legislature shall  
 1499 appropriate moneys to offset the reductions in ad valorem tax

1500 revenue experienced by fiscally constrained counties, as defined  
 1501 in s. 218.67(1) and all taxing jurisdictions within such  
 1502 counties, which occur as a direct result of the implementation  
 1503 of s. 197.318. The moneys appropriated for this purpose shall be  
 1504 distributed in January 2020 among the affected taxing  
 1505 jurisdictions based on each jurisdiction's reduction in ad  
 1506 valorem tax revenue resulting from the implementation of s.  
 1507 197.318.

1508 (2) On or before November 15, 2019, each affected taxing  
 1509 jurisdiction shall apply to the Department of Revenue to  
 1510 participate in the distribution of the appropriation and provide  
 1511 documentation supporting the taxing jurisdiction's reduction in  
 1512 ad valorem tax revenue in the form and manner prescribed by the  
 1513 department. The documentation must include a copy of the notice  
 1514 required by s. 197.318(4)(b) from the tax collector who reports  
 1515 to the affected taxing jurisdiction the reduction in ad valorem  
 1516 taxes it will incur as a result of implementation of s. 197.318.  
 1517 If a fiscally constrained county or an eligible taxing  
 1518 jurisdiction within such county fails to apply for the  
 1519 distribution, its share shall revert to the fund from which the  
 1520 appropriation was made.

1521 Section 29. Section 218.135, Florida Statutes, is created  
 1522 to read:

1523 218.135 Offset for tax loss associated with reductions in  
 1524 value of certain citrus fruit packing and processing equipment.-

1525        (1) For the 2018-2019 fiscal year, the Legislature shall  
1526 appropriate moneys to offset the reductions in ad valorem tax  
1527 revenue experienced by fiscally constrained counties, as defined  
1528 in s. 218.67(1), which occur as a direct result of the  
1529 implementation of s. 193.4516. The moneys appropriated for this  
1530 purpose shall be distributed in January 2019 among the fiscally  
1531 constrained counties based on each county's proportion of the  
1532 total reduction in ad valorem tax revenue resulting from the  
1533 implementation s. 193.4516.

1534        (2) On or before November 15, 2018, each fiscally  
1535 constrained county shall apply to the Department of Revenue to  
1536 participate in the distribution of the appropriation and provide  
1537 documentation supporting the county's estimated reduction in ad  
1538 valorem tax revenue in the form and manner prescribed by the  
1539 department. The documentation must include an estimate of the  
1540 reduction in taxable value directly attributable to the  
1541 implementation of s. 193.4516 for all county taxing  
1542 jurisdictions within the county and shall be prepared by the  
1543 property appraiser in each fiscally constrained county. The  
1544 documentation shall also include the county millage rates  
1545 applicable in all such jurisdictions for the current year and  
1546 the prior year, rolled-back rates determined as provided in s.  
1547 200.065 for each county taxing jurisdiction, and maximum millage  
1548 rates that could have been levied by majority vote pursuant to  
1549 s. 200.065(5). For purposes of this section, each fiscally

1550 constrained county's reduction in ad valorem tax revenue shall  
 1551 be calculated as 95 percent of the estimated reduction in  
 1552 taxable value multiplied by the lesser of the 2018 applicable  
 1553 millage rate or the applicable millage rate for each county  
 1554 taxing jurisdiction in the current year. If a fiscally  
 1555 constrained county fails to apply for the distribution, its  
 1556 share shall revert to the fund from which the appropriation was  
 1557 made.

1558 Section 30. For the 2018-2019 fiscal year, the sum of  
 1559 \$650,000 in nonrecurring funds is appropriated from the General  
 1560 Revenue Fund to the Department of Revenue to implement the  
 1561 provisions of s. 218.135, Florida Statutes.

1562 Section 31. Paragraph (a) of subsection (1) of section  
 1563 220.13, Florida Statutes, is amended to read:

1564 220.13 "Adjusted federal income" defined.—

1565 (1) The term "adjusted federal income" means an amount  
 1566 equal to the taxpayer's taxable income as defined in subsection  
 1567 (2), or such taxable income of more than one taxpayer as  
 1568 provided in s. 220.131, for the taxable year, adjusted as  
 1569 follows:

1570 (a) Additions.—There shall be added to such taxable  
 1571 income:

1572 1.a. The amount of any tax upon or measured by income,  
 1573 excluding taxes based on gross receipts or revenues, paid or  
 1574 accrued as a liability to the District of Columbia or any state

1575 of the United States which is deductible from gross income in  
 1576 the computation of taxable income for the taxable year.

1577 b. Notwithstanding sub-subparagraph a., if a credit taken  
 1578 under s. 220.1875 is added to taxable income in a previous  
 1579 taxable year under subparagraph 11. and is taken as a deduction  
 1580 for federal tax purposes in the current taxable year, the amount  
 1581 of the deduction allowed shall not be added to taxable income in  
 1582 the current year. The exception in this sub-subparagraph is  
 1583 intended to ensure that the credit under s. 220.1875 is added in  
 1584 the applicable taxable year and does not result in a duplicate  
 1585 addition in a subsequent year.

1586 2. The amount of interest which is excluded from taxable  
 1587 income under s. 103(a) of the Internal Revenue Code or any other  
 1588 federal law, less the associated expenses disallowed in the  
 1589 computation of taxable income under s. 265 of the Internal  
 1590 Revenue Code or any other law, excluding 60 percent of any  
 1591 amounts included in alternative minimum taxable income, as  
 1592 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 1593 taxpayer pays tax under s. 220.11(3).

1594 3. In the case of a regulated investment company or real  
 1595 estate investment trust, an amount equal to the excess of the  
 1596 net long-term capital gain for the taxable year over the amount  
 1597 of the capital gain dividends attributable to the taxable year.

1598 4. That portion of the wages or salaries paid or incurred  
 1599 for the taxable year which is equal to the amount of the credit



1600 allowable for the taxable year under s. 220.181. This  
 1601 subparagraph shall expire on the date specified in s. 290.016  
 1602 for the expiration of the Florida Enterprise Zone Act.

1603 5. That portion of the ad valorem school taxes paid or  
 1604 incurred for the taxable year which is equal to the amount of  
 1605 the credit allowable for the taxable year under s. 220.182. This  
 1606 subparagraph shall expire on the date specified in s. 290.016  
 1607 for the expiration of the Florida Enterprise Zone Act.

1608 6. The amount taken as a credit under s. 220.195 which is  
 1609 deductible from gross income in the computation of taxable  
 1610 income for the taxable year.

1611 7. That portion of assessments to fund a guaranty  
 1612 association incurred for the taxable year which is equal to the  
 1613 amount of the credit allowable for the taxable year.

1614 8. In the case of a nonprofit corporation which holds a  
 1615 pari-mutuel permit and which is exempt from federal income tax  
 1616 as a farmers' cooperative, an amount equal to the excess of the  
 1617 gross income attributable to the pari-mutuel operations over the  
 1618 attributable expenses for the taxable year.

1619 9. The amount taken as a credit for the taxable year under  
 1620 s. 220.1895.

1621 10. Up to nine percent of the eligible basis of any  
 1622 designated project which is equal to the credit allowable for  
 1623 the taxable year under s. 220.185.

1624 11. The amount taken as a credit for the taxable year

1625 | under s. 220.1875. The addition in this subparagraph is intended  
 1626 | to ensure that the same amount is not allowed for the tax  
 1627 | purposes of this state as both a deduction from income and a  
 1628 | credit against the tax. This addition is not intended to result  
 1629 | in adding the same expense back to income more than once.

1630 |       12. The amount taken as a credit for the taxable year  
 1631 | under s. 220.192.

1632 |       13. The amount taken as a credit for the taxable year  
 1633 | under s. 220.193.

1634 |       14. Any portion of a qualified investment, as defined in  
 1635 | s. 288.9913, which is claimed as a deduction by the taxpayer and  
 1636 | taken as a credit against income tax pursuant to s. 288.9916.

1637 |       15. The costs to acquire a tax credit pursuant to s.  
 1638 | 288.1254(5) that are deducted from or otherwise reduce federal  
 1639 | taxable income for the taxable year.

1640 |       16. The amount taken as a credit for the taxable year  
 1641 | pursuant to s. 220.194.

1642 |       17. The amount taken as a credit for the taxable year  
 1643 | under s. 220.196. The addition in this subparagraph is intended  
 1644 | to ensure that the same amount is not allowed for the tax  
 1645 | purposes of this state as both a deduction from income and a  
 1646 | credit against the tax. The addition is not intended to result  
 1647 | in adding the same expense back to income more than once.

1648 |       Section 32. Paragraph (c) of subsection (1) of section  
 1649 | 220.183, Florida Statutes, is amended to read:

1650 220.183 Community contribution tax credit.—

1651 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1652 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1653 SPENDING.—

1654 (c) The total amount of tax credit which may be granted  
 1655 for all programs approved under this section, s. 212.08(5)(p),  
 1656 and s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year,  
 1657 \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal  
 1658 year, and \$10.5 million in each fiscal year thereafter for  
 1659 projects that provide housing opportunities for persons with  
 1660 special needs as defined in s. 420.0004 and homeownership  
 1661 opportunities for low-income households or very-low-income  
 1662 households as defined in s. 420.9071 and \$3.5 million each  
 1663 fiscal year for all other projects.

1664 Section 33. Paragraph (f) of subsection (2) of section  
 1665 220.1845, Florida Statutes, is amended to read:

1666 220.1845 Contaminated site rehabilitation tax credit.—

1667 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1668 (f) The total amount of the tax credits which may be  
 1669 granted under this section is \$23 million in the 2018-2019  
 1670 fiscal year and \$10 million each fiscal year thereafter.

1671 Section 34. Subsection (1) of section 220.1875, Florida  
 1672 Statutes, is amended, and subsection (4) is added to that  
 1673 section to read:

1674 220.1875 Credit for contributions to eligible nonprofit

1675 scholarship-funding organizations.—

1676 (1) There is allowed a credit of 100 percent of an  
1677 eligible contribution made to an eligible nonprofit scholarship-  
1678 funding organization under s. 1002.395 against any tax due for a  
1679 taxable year under this chapter after the application of any  
1680 other allowable credits by the taxpayer. An eligible  
1681 contribution must be made to an eligible nonprofit scholarship-  
1682 funding organization on or before the date the taxpayer is  
1683 required to file a return pursuant to s. 220.222. The credit  
1684 granted by this section shall be reduced by the difference  
1685 between the amount of federal corporate income tax taking into  
1686 account the credit granted by this section and the amount of  
1687 federal corporate income tax without application of the credit  
1688 granted by this section.

1689 (4) If a taxpayer applies and is approved for a credit  
1690 under s. 1002.395 after timely requesting an extension to file  
1691 under s. 220.222(2):

1692 (a) The credit does not reduce the amount of tax due for  
1693 purposes of the department's determination as to whether the  
1694 taxpayer was in compliance with the requirement to pay tentative  
1695 taxes under ss. 220.222 and 220.32.

1696 (b) The taxpayer's noncompliance with the requirement to  
1697 pay tentative taxes shall result in the revocation and  
1698 rescindment of any such credit.

1699 (c) The taxpayer shall be assessed for any taxes,

1700 penalties, or interest due from the taxpayer's noncompliance  
 1701 with the requirement to pay tentative taxes.

1702 Section 35. Subsection (9) of section 318.14, Florida  
 1703 Statutes, is amended to read:

1704 318.14 Noncriminal traffic infractions; exception;  
 1705 procedures.—

1706 (9) Any person who does not hold a commercial driver  
 1707 license or commercial learner's permit and who is cited while  
 1708 driving a noncommercial motor vehicle for an infraction under  
 1709 this section other than a violation of s. 316.183(2), s.  
 1710 316.187, or s. 316.189 when the driver exceeds the posted limit  
 1711 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or  
 1712 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in  
 1713 lieu of a court appearance, elect to attend in the location of  
 1714 his or her choice within this state a basic driver improvement  
 1715 course approved by the Department of Highway Safety and Motor  
 1716 Vehicles. In such a case, adjudication must be withheld, any  
 1717 civil penalty that is imposed by s. 318.18(3) must be reduced by  
 1718 18 percent, and points, as provided by s. 322.27, may not be  
 1719 assessed. However, a person may not make an election under this  
 1720 subsection if the person has made an election under this  
 1721 subsection in the preceding 12 months. A person may not make  
 1722 more than five elections within his or her lifetime under this  
 1723 subsection. The requirement for community service under s.  
 1724 318.18(8) is not waived by a plea of nolo contendere or by the

1725 | withholding of adjudication of guilt by a court. ~~If a person~~  
 1726 | ~~makes an election to attend a basic driver improvement course~~  
 1727 | ~~under this subsection, 18 percent of the civil penalty imposed~~  
 1728 | ~~under s. 318.18(3) shall be deposited in the State Courts~~  
 1729 | ~~Revenue Trust Fund; however, that portion is not revenue for~~  
 1730 | ~~purposes of s. 28.36 and may not be used in establishing the~~  
 1731 | ~~budget of the clerk of the court under that section or s. 28.35.~~

1732 | Section 36. Paragraph (b) of subsection (1) of section  
 1733 | 318.15, Florida Statutes, is amended to read:

1734 | 318.15 Failure to comply with civil penalty or to appear;  
 1735 | penalty.—

1736 | (1)

1737 | (b) However, a person who elects to attend driver  
 1738 | improvement school and has paid the civil penalty as provided in  
 1739 | s. 318.14(9), but who subsequently fails to attend the driver  
 1740 | improvement school within the time specified by the court is  
 1741 | ~~shall be~~ deemed to have admitted the infraction and shall be  
 1742 | adjudicated guilty. If the person received ~~In such a case in~~  
 1743 | ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)  
 1744 | ~~as it existed before February 1, 2009,~~ the person must pay the  
 1745 | clerk of the court that amount and a processing fee of up to  
 1746 | \$18, after which ~~no~~ additional penalties, court costs, or  
 1747 | surcharges may not ~~shall~~ be imposed for the violation. In all  
 1748 | other such cases, the person must pay the clerk a processing fee  
 1749 | of up to \$18, after which ~~no~~ additional penalties, court costs,

1750 or surcharges may not ~~shall~~ be imposed for the violation. The  
 1751 clerk of the court shall notify the department of the person's  
 1752 failure to attend driver improvement school and points shall be  
 1753 assessed pursuant to s. 322.27.

1754 Section 37. Subsection (4) of section 376.30781, Florida  
 1755 Statutes, is amended to read:

1756 376.30781 Tax credits for rehabilitation of drycleaning-  
 1757 solvent-contaminated sites and brownfield sites in designated  
 1758 brownfield areas; application process; rulemaking authority;  
 1759 revocation authority.—

1760 (4) The Department of Environmental Protection is  
 1761 responsible for allocating the tax credits provided for in s.  
 1762 220.1845, which may not exceed a total of \$23 million in tax  
 1763 credits in fiscal year 2018-2019 and \$10 million in tax credits  
 1764 each fiscal year thereafter.

1765 Section 38. Paragraph (c) of subsection (1) of section  
 1766 624.5105, Florida Statutes, is amended to read:

1767 624.5105 Community contribution tax credit; authorization;  
 1768 limitations; eligibility and application requirements;  
 1769 administration; definitions; expiration.—

1770 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1771 (c) The total amount of tax credit which may be granted  
 1772 for all programs approved under this section and ss.  
 1773 212.08(5)(p) and 220.183 is \$10.5 million in the 2018-2019  
 1774 fiscal year, \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~

1775 ~~2018~~ fiscal year, and \$10.5 million in each fiscal year  
 1776 thereafter for projects that provide housing opportunities for  
 1777 persons with special needs as defined in s. 420.0004 or  
 1778 homeownership opportunities for low-income or very-low-income  
 1779 households as defined in s. 420.9071 and \$3.5 million each  
 1780 fiscal year for all other projects.

1781 Section 39. Subsection (3), paragraphs (a), (b), and (g)  
 1782 of subsection (12), and subsection (13) of section 718.111,  
 1783 Florida Statutes, are amended to read:

1784 718.111 The association.—

1785 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
 1786 SUE, AND BE SUED; ~~CONFLICT OF INTEREST.~~—

1787 (a) The association may contract, sue, or be sued with  
 1788 respect to the exercise or nonexercise of its powers. For these  
 1789 purposes, the powers of the association include, but are not  
 1790 limited to, the maintenance, management, and operation of the  
 1791 condominium property.

1792 (b) After control of the association is obtained by unit  
 1793 owners other than the developer, the association may:

1794 1. Institute, maintain, settle, or appeal actions or  
 1795 hearings in its name on behalf of all unit owners concerning  
 1796 matters of common interest to most or all unit owners,  
 1797 including, but not limited to, the common elements; the roof and  
 1798 structural components of a building or other improvements;  
 1799 mechanical, electrical, and plumbing elements serving an



1800 improvement or a building; representations of the developer  
 1801 pertaining to any existing or proposed commonly used facilities;  
 1802 ~~and~~

1803 2. Protest ~~protesting~~ ad valorem taxes on commonly used  
 1804 facilities and on units; ~~and may~~

1805 3. Defend actions pertaining to ad valorem taxation of  
 1806 commonly used facilities or units, or related to in eminent  
 1807 domain; or

1808 4. Bring inverse condemnation actions.

1809 (c) If the association has the authority to maintain a  
 1810 class action, the association may be joined in an action as  
 1811 representative of that class with reference to litigation and  
 1812 disputes involving the matters for which the association could  
 1813 bring a class action.

1814 (d) The association, in its own name, or on behalf of some  
 1815 or all unit owners, may institute, file, protest, maintain or  
 1816 defend any administrative challenge, lawsuit, appeal or other  
 1817 challenge to ad valorem taxes assessed on units or that values  
 1818 commonly used facilities or common elements. The affected  
 1819 association members are not necessary or indispensable parties  
 1820 to any such action. This paragraph is intended to clarify  
 1821 existing law and applies to any pending action.

1822 (e) Nothing herein limits any statutory or common-law  
 1823 right of any individual unit owner or class of unit owners to  
 1824 bring any action without participation by the association which

1825 may otherwise be available.

1826 Section 40. Subsection (3) of section 741.01, Florida  
 1827 Statutes, is amended to read:

1828 741.01 County court judge or clerk of the circuit court to  
 1829 issue marriage license; fee.—

1830 (3) An additional fee of \$25 shall be paid to the clerk  
 1831 upon receipt of the application for issuance of a marriage  
 1832 license. The moneys collected shall be remitted by the clerk to  
 1833 the Department of Revenue, monthly, for deposit in the State  
 1834 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1835 Section 41. Paragraph (j) of subsection (2) and paragraphs  
 1836 (b), (c), (f), and (g) of subsection (5) of section 1002.395,  
 1837 Florida Statutes, are amended to read:

1838 1002.395 Florida Tax Credit Scholarship Program.—

1839 (2) DEFINITIONS.—As used in this section, the term:

1840 (j) "Tax credit cap amount" means the maximum annual tax  
 1841 credit amount that the department may approve for ~~in~~ a state  
 1842 fiscal year.

1843 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

1844 (b) A taxpayer may submit an application to the department  
 1845 for a tax credit or credits under one or more of s. 211.0251, s.  
 1846 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1847 1. The taxpayer shall specify in the application each tax for  
 1848 which the taxpayer requests a credit and the applicable taxable  
 1849 year for a credit under s. 220.1875 or s. 624.51055 or the

1850 applicable state fiscal year for a credit under s. 211.0251, s.  
1851 212.1831, or s. 561.1211. For purposes of s. 220.1875, a  
1852 taxpayer may apply for a credit to be used for a prior taxable  
1853 year before the date the taxpayer is required to file a return  
1854 for that year pursuant to s. 220.222. The department shall  
1855 approve tax credits on a first-come, first-served basis and must  
1856 obtain the division's approval before approving a tax credit  
1857 under s. 561.1211.

1858 2. Within 10 days after approving or denying an  
1859 application, the department shall provide a copy of its approval  
1860 or denial letter to the eligible nonprofit scholarship-funding  
1861 organization specified by the taxpayer in the application.

1862 (c) If a tax credit approved under paragraph (b) is not  
1863 fully used within the specified state fiscal year for credits  
1864 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes  
1865 due for the specified taxable year for credits under s. 220.1875  
1866 or s. 624.51055 because of insufficient tax liability on the  
1867 part of the taxpayer, the unused amount shall ~~may~~ be carried  
1868 forward for a period not to exceed 10 ~~5~~ years. For purposes of  
1869 s. 220.1875, a credit carried forward may be used in a  
1870 subsequent year after applying the other credits and unused  
1871 carryovers in the order provided in s. 220.02(8). ~~However, any~~  
1872 ~~taxpayer that seeks to carry forward an unused amount of tax~~  
1873 ~~credit must submit an application to the department for approval~~  
1874 ~~of the carryforward tax credit in the year that the taxpayer~~

1875 | ~~intends to use the carryforward. The department must obtain the~~  
 1876 | ~~division's approval prior to approving the carryforward of a tax~~  
 1877 | ~~credit under s. 561.1211.~~

1878 | (f) Within 10 days after approving or denying an  
 1879 | ~~application for a carryforward tax credit under paragraph (c),~~  
 1880 | the conveyance, transfer, or assignment of a tax credit under  
 1881 | paragraph (d), or the rescindment of a tax credit under  
 1882 | paragraph (e), the department shall provide a copy of its  
 1883 | approval or denial letter to the eligible nonprofit scholarship-  
 1884 | funding organization specified by the taxpayer. The department  
 1885 | shall also include the eligible nonprofit scholarship-funding  
 1886 | organization specified by the taxpayer on all letters or  
 1887 | correspondence of acknowledgment for tax credits under s.  
 1888 | 212.1831.

1889 | (g) For purposes of calculating the underpayment of  
 1890 | estimated corporate income taxes pursuant to s. 220.34 and tax  
 1891 | installment payments for taxes on insurance premiums or  
 1892 | assessments under s. 624.5092, the final amount due is the  
 1893 | amount after credits earned under s. 220.1875 or s. 624.51055  
 1894 | for contributions to eligible nonprofit scholarship-funding  
 1895 | organizations are deducted.

1896 | 1. For purposes of determining if a penalty or interest  
 1897 | shall be imposed for underpayment of estimated corporate income  
 1898 | tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning  
 1899 | a credit under s. 220.1875, reduce any ~~the following~~ estimated

1900 payment in that taxable year by the amount of the credit. This  
 1901 subparagraph applies to contributions made on or after July 1,  
 1902 2014.

1903 2. For purposes of determining if a penalty under s.  
 1904 624.5092 shall be imposed, an insurer may, after earning a  
 1905 credit under s. 624.51055, reduce the following installment  
 1906 payment of 27 percent of the amount of the net tax due as  
 1907 reported on the return for the preceding year under s.  
 1908 624.5092(2)(b) by the amount of the credit. This subparagraph  
 1909 applies to contributions made on or after July 1, 2014.

1910 Section 42. Clothing, school supplies, personal computers,  
 1911 and personal computer-related accessories; sales tax holiday.-

1912 (1) The tax levied under chapter 212, Florida Statutes, may not  
 1913 be collected during the period from August 3, 2018, through  
 1914 August 12, 2018, on the retail sale of:

1915 (a) Clothing, wallets, or bags, including handbags,  
 1916 backpacks, fanny packs, and diaper bags, but excluding  
 1917 briefcases, suitcases, and other garment bags, having a sales  
 1918 price of \$60 or less per item. As used in this paragraph, the  
 1919 term "clothing" means:

1920 1. Any article of wearing apparel intended to be worn on  
 1921 or about the human body, excluding watches, watchbands, jewelry,  
 1922 umbrellas, and handkerchiefs; and

1923 2. All footwear, excluding skis, swim fins, roller blades,  
 1924 and skates.

1925        (b) School supplies having a sales price of \$15 or less  
 1926 per item. As used in this paragraph, the term "school supplies"  
 1927 means pens, pencils, erasers, crayons, notebooks, notebook  
 1928 filler paper, legal pads, binders, lunch boxes, construction  
 1929 paper, markers, folders, poster board, composition books, poster  
 1930 paper, scissors, cellophane tape, glue or paste, rulers,  
 1931 computer disks, protractors, compasses, and calculators.

1932        (2) The tax levied under chapter 212, Florida Statutes,  
 1933 may not be collected during the period from August 3, 2018,  
 1934 through August 12, 2018, on the first \$1,000 of the sales price  
 1935 of personal computers or personal computer-related accessories  
 1936 purchased for noncommercial home or personal use. For purposes  
 1937 of this subsection, the term:

1938        (a) "Personal computers" includes electronic book readers,  
 1939 laptops, desktops, handhelds, tablets, and tower computers. The  
 1940 term does not include cellular telephones, video game consoles,  
 1941 digital media receivers, or devices that are not primarily  
 1942 designed to process data.

1943        (b) "Personal computer-related accessories" includes  
 1944 keyboards, mice, personal digital assistants, monitors, other  
 1945 peripheral devices, modems, routers, and nonrecreational  
 1946 software, regardless of whether the accessories are used in  
 1947 association with a personal computer base unit. The term does  
 1948 not include furniture or systems, devices, software, or  
 1949 peripherals that are designed or intended primarily for

1950 recreational use.

1951 (c) "Monitors" does not include devices that include a  
 1952 television tuner.

1953 (3) The tax exemptions provided in this section do not  
 1954 apply to sales within a theme park or entertainment complex as  
 1955 defined in s. 509.013(9), Florida Statutes, within a public  
 1956 lodging establishment as defined in s. 509.013(4), Florida  
 1957 Statutes, or within an airport as defined in s. 330.27(2),  
 1958 Florida Statutes.

1959 (4) The tax exemptions provided in this section may apply  
 1960 at the option of a dealer if less than 5 percent of the dealer's  
 1961 gross sales of tangible personal property in the prior calendar  
 1962 year are comprised of items that would be exempt under this  
 1963 section. If a qualifying dealer chooses not to participate in  
 1964 the tax holiday, by August 1, 2018, the dealer must notify the  
 1965 Department of Revenue in writing of its election to collect  
 1966 sales tax during the holiday and must post a copy of that notice  
 1967 in a conspicuous location at its place of business.

1968 (5) The Department of Revenue may, and all conditions are  
 1969 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
 1970 Florida Statutes, to administer this section.

1971 (6) For the 2017-2018 fiscal year, the sum of \$243,814 in  
 1972 nonrecurring funds is appropriated from the General Revenue Fund  
 1973 to the Department of Revenue for the purpose of implementing  
 1974 this section. Funds remaining unexpended or unencumbered from

1975 this appropriation as of June 30, 2018, shall revert and be  
 1976 reappropriated for the same purpose in the 2018-2019 fiscal  
 1977 year.

1978 (7) This section shall take effect upon this act becoming  
 1979 a law.

1980 Section 43. Disaster preparedness supplies; sales tax  
 1981 holiday.—

1982 (1) The tax levied under chapter 212, Florida Statutes,  
 1983 may not be collected during the periods from May 4, 2018,  
 1984 through May 10, 2018; from June 1, 2018, through June 7, 2018;  
 1985 and from July 6, 2018, through July 12, 2018, on the retail sale  
 1986 of:

1987 (a) A portable self-powered light source selling for \$20  
 1988 or less.

1989 (b) A portable self-powered radio, two-way radio, or  
 1990 weather-band radio selling for \$50 or less.

1991 (c) A tarpaulin or other flexible waterproof sheeting  
 1992 selling for \$50 or less.

1993 (d) An item normally sold as, or generally advertised as,  
 1994 a ground anchor system or tie-down kit selling for \$50 or less.

1995 (e) A gas or diesel fuel tank selling for \$25 or less.

1996 (f) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-  
 1997 volt batteries, excluding automobile and boat batteries, selling  
 1998 for \$30 or less.



1999 |       (g) A nonelectric food storage cooler selling for \$30 or  
 2000 | less.

2001 |       (h) A portable generator used to provide light or  
 2002 | communications or preserve food in the event of a power outage  
 2003 | selling for \$750 or less.

2004 |       (i) Reusable ice selling for \$10 or less.

2005 |       (2) The Department of Revenue may, and all conditions are  
 2006 | deemed met to, adopt emergency rules pursuant to s 120.54(4),  
 2007 | Florida Statutes, to administer this section.

2008 |       (3) The tax exemptions provided in this section do not  
 2009 | apply to sales within a theme park or entertainment complex as  
 2010 | defined in s. 509.013(9), Florida Statutes, within a public  
 2011 | lodging establishment as defined in s. 509.013(4), Florida  
 2012 | Statutes, or within an airport as defined in s. 330.27(2),  
 2013 | Florida Statutes.

2014 |       (4) This section shall take effect upon this act becoming  
 2015 | a law.

2016 |       Section 44. Equipment used to generate emergency electric  
 2017 | energy.-

2018 |       (1) The purchase of any equipment to generate emergency  
 2019 | electric energy at a nursing home facility as defined in s.  
 2020 | 400.021(12) or an assisted living facility as defined in s.  
 2021 | 429.02(5), is exempt from the tax imposed under chapter 212,  
 2022 | Florida Statutes, during the period from July 1, 2017, through  
 2023 | December 31, 2018. The electric energy that is generated must be

2024 used at the home or facility and meet the energy needs for  
 2025 emergency generation for that size and class of facility.

2026 (2) The purchaser of the equipment must provide the dealer  
 2027 with an affidavit certifying that the equipment will only be  
 2028 used as provided in subsection (1).

2029 (3) The exemption provided in subsection (1) is limited to  
 2030 a maximum of \$15,000 in tax for the purchase of equipment for  
 2031 any single facility.

2032 (4) (a) The exemption under this section may be applied at  
 2033 the time of purchase or is available through a refund from the  
 2034 Department of Revenue of previously paid taxes. For purchases  
 2035 made before the effective date of this section, an application  
 2036 for refund must be submitted to the department within 6 months  
 2037 after the effective date of this section. For purchases made on  
 2038 or after the effective date of this section, if the exemption  
 2039 was not applied to the purchase, an application for refund must  
 2040 be submitted to the department within 6 months after the date of  
 2041 purchase.

2042 (b) The purchaser of the emergency electric equipment  
 2043 applying for a refund under this subsection must provide the  
 2044 department with an affidavit certifying that the equipment will  
 2045 only be used as provided in subsection (1).

2046 (5) A person furnishing a false affidavit to the dealer  
 2047 pursuant to subsection (2) or the Department of Revenue pursuant  
 2048 to subsection (4) is subject to the penalty set forth in s.

2049 | 212.085 and as otherwise authorized by law.

2050 | (6) The Department of Revenue may, and all conditions are  
 2051 | deemed met to, adopt emergency rules pursuant to s 120.54(4),  
 2052 | Florida Statutes, to administer this section.

2053 | (7) Notwithstanding any other provision of law, emergency  
 2054 | rules adopted pursuant to subsection (6) are effective for 6  
 2055 | months after adoption and may be renewed during the pendency of  
 2056 | procedures to adopt permanent rules addressing the subject of  
 2057 | the emergency rules.

2058 | (8) This section shall take effect upon becoming a law and  
 2059 | operates retroactively to July 1, 2017.

2060 | Section 45. Fencing materials used in agriculture.-

2061 | (1) The purchase of fencing materials is exempt from the  
 2062 | tax imposed under chapter 212, Florida Statutes, during the  
 2063 | period from September 10, 2017, through May 31, 2018, if the  
 2064 | fencing materials will be or were used to repair damage to  
 2065 | fences that occurred as a direct result of the impact of  
 2066 | Hurricane Irma. The exemption provided by this section is  
 2067 | available only through a refund from the Department of Revenue  
 2068 | of previously paid taxes.

2069 | (2) For purposes of the exemption provided in this  
 2070 | section, the term:

2071 | (a) "Agricultural land" means a farm, as defined in s.  
 2072 | 823.14, land that is an integral part of a farm operation, or  
 2073 | land that is classified as agricultural land under s. 193.461.

2074           (b) "Fencing materials" means hog wire and nylon mesh  
 2075 netting used on agricultural land for protection from predatory  
 2076 or destructive animals and barbed wire fencing, and includes  
 2077 gates and materials used to construct or repair such fencing,  
 2078 used on a beef or dairy cattle farm.

2079           (3) To receive a refund pursuant to this section, the  
 2080 owner of the fencing materials or the real property into which  
 2081 the fencing materials were incorporated must apply to the  
 2082 Department of Revenue by December 31, 2018. The refund  
 2083 application must include the following information:

2084           (a) The name and address of the person claiming the  
 2085 refund.

2086           (b) The address and assessment roll parcel number of the  
 2087 agricultural land in which the fencing materials was or will be  
 2088 used.

2089           (c) The sales invoice or other proof of purchase of the  
 2090 fencing materials, showing the amount of sales tax paid, the  
 2091 date of purchase, and the name and address of the dealer from  
 2092 whom the materials were purchased.

2093           (d) An affidavit executed by the owner of the fencing  
 2094 materials or the real property into which the fencing materials  
 2095 were or will be incorporated including a statement that the  
 2096 fencing materials were or will be used to repair fencing damaged  
 2097 as a direct result of the impact of Hurricane Irma.

2098           (4) A person furnishing a false affidavit to the

2099 Department of Revenue pursuant to subsection (3) is subject to  
 2100 the penalty set forth in s. 212.085 and as otherwise authorized  
 2101 by law.

2102 (5) The Department of Revenue may, and all conditions are  
 2103 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
 2104 Florida Statutes, to administer this section.

2105 (6) Notwithstanding any other provision of law, emergency  
 2106 rules adopted pursuant to subsection (5) are effective for 6  
 2107 months after adoption and may be renewed during the pendency of  
 2108 procedures to adopt permanent rules addressing the subject of  
 2109 the emergency rules.

2110 (7) This section shall take effect upon becoming a law and  
 2111 operates retroactively to September 10, 2017.

2112 Section 46. Building materials used in the repair of  
 2113 nonresidential farm buildings damaged by Hurricane Irma.-

2114 (1) Building materials used to repair a nonresidential  
 2115 farm building damaged as a direct result of the impact of  
 2116 Hurricane Irma and purchased during the period from September  
 2117 10, 2017, through May 31, 2018, are exempt from the tax imposed  
 2118 under chapter 212, Florida Statutes. The exemption provided by  
 2119 this section is available only through a refund of previously  
 2120 paid taxes.

2121 (2) For purposes of the exemption provided in this  
 2122 section, the term:

2123 (a) "Building materials" means tangible personal property

2124 that becomes a component part of a nonresidential farm building.

2125 (b) "Nonresidential farm building" has the same meaning as  
 2126 in s. 604.50, Florida Statutes.

2127 (3) To receive a refund pursuant to this section, the  
 2128 owner of the building materials or of the real property into  
 2129 which the building materials will be or were incorporated must  
 2130 apply to the Department of Revenue by December 31, 2018. The  
 2131 refund application must include the following information:

2132 (a) The name and address of the person claiming the  
 2133 refund.

2134 (b) The address and assessment roll parcel number of the  
 2135 real property where the building materials were or will be used.

2136 (c) The sales invoice or other proof of purchase of the  
 2137 building materials, showing the amount of sales tax paid, the  
 2138 date of purchase, and the name and address of the dealer from  
 2139 whom the materials were purchased.

2140 (d) An affidavit executed by the owner of the building  
 2141 materials or the real property into which the building materials  
 2142 will be or were incorporated including a statement that the  
 2143 building materials were or will be used to repair the  
 2144 nonresidential farm building damaged as a direct result of the  
 2145 impact of Hurricane Irma.

2146 (4) A person furnishing a false affidavit to the  
 2147 Department of Revenue pursuant to subsection (3) is subject to  
 2148 the penalty set forth in s. 212.085 and as otherwise provided by

2149 law.

2150 (5) The Department of Revenue may, and all conditions are  
 2151 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
 2152 Florida Statutes, to administer this section.

2153 (6) Notwithstanding any other provision of law, emergency  
 2154 rules adopted pursuant to subsection (5) are effective for 6  
 2155 months after adoption and may be renewed during the pendency of  
 2156 procedures to adopt permanent rules addressing the subject of  
 2157 the emergency rules.

2158 (7) This section shall take effect upon becoming a law and  
 2159 operates retroactively to September 10, 2017.

2160 Section 47. Refund of fuel taxes used for agricultural  
 2161 shipment after Hurricane Irma.—

2162 (1) Fuel purchased and used in this state during the  
 2163 period from September 10, 2017, through June 30, 2018, which is  
 2164 or was used in any motor vehicle driven or operated upon the  
 2165 public highways of this state for agricultural shipment is  
 2166 exempt from all state and county taxes authorized or imposed  
 2167 under parts I and II of chapter 206, Florida Statutes, excluding  
 2168 the taxes imposed under s. 206.41(1)(a) and (h), Florida  
 2169 Statutes. The exemption provided by this section is available to  
 2170 the fuel purchaser in an amount equal to the fuel tax imposed on  
 2171 fuel that was purchased for agricultural shipment during the  
 2172 period from September 10, 2017, through June 30, 2018. The  
 2173 exemption provided by this section is only available through a

2174 refund from the Department of Revenue.

2175 (2) For purposes of the exemption provided in this  
 2176 section, the term:

2177 (a) "Agricultural processing or storage facility" means  
 2178 property used or useful in separating, cleaning, processing,  
 2179 converting, packaging, handling, storing, and other activities  
 2180 necessary to prepare crops, livestock, related products, and  
 2181 other products of agriculture, and includes nonfarm facilities  
 2182 that produce agricultural products in whole or in part through  
 2183 natural processes, animal husbandry, and apiaries.

2184 (b) "Agricultural product" means the natural products of a  
 2185 farm, nursery, grove, orchard, vineyard, garden, or apiary,  
 2186 including livestock as defined in s. 585.01(13).

2187 (c) "Agricultural shipment" means the transport of any  
 2188 agricultural product from a farm, nursery, grove, orchard,  
 2189 vineyard, garden, or apiary to an agricultural processing or  
 2190 storage facility.

2191 (d) "Fuel" means motor fuel or diesel fuel, as those terms  
 2192 are defined in ss. 206.01 and 206.86, respectively.

2193 (e) "Fuel tax" means all state and county taxes authorized  
 2194 or imposed under chapter 206, Florida Statutes, on fuel.

2195 (f) "Motor vehicle" and "public highways" have the same  
 2196 meanings as in s. 206.01, Florida Statutes.

2197 (3) To receive a refund pursuant to this section, the fuel  
 2198 purchaser must apply to the Department of Revenue by December



2199 31, 2018. The refund application must include the following  
 2200 information:

2201 (a) The name and address of the person claiming the  
 2202 refund.

2203 (b) The names and addresses of up to three owners of  
 2204 farms, nurseries, groves, orchards, vineyards, gardens, or  
 2205 apiaries whose agricultural products were shipped by the person  
 2206 seeking the refund pursuant to this section.

2207 (c) The sales invoice or other proof of purchase of the  
 2208 fuel, showing the number of gallons of fuel purchased, the type  
 2209 of fuel purchased, the date of purchase, and the name and place  
 2210 of business of the dealer from whom the fuel was purchased.

2211 (d) The license number or other identification number of  
 2212 the motor vehicle that used the exempt fuel.

2213 (e) An affidavit executed by the person seeking the refund  
 2214 pursuant to this section, including a statement that he or she  
 2215 purchased and used the fuel for which the refund is being  
 2216 claimed during the period from September 10, 2017, through June  
 2217 30, 2018, for an agricultural shipment.

2218 (4) A person furnishing a false affidavit to the  
 2219 Department of Revenue pursuant to subsection (3) is subject to  
 2220 the penalty set forth in s. 206.11 and as otherwise provided by  
 2221 law.

2222 (5) The tax imposed under s. 212.0501 does not apply to  
 2223 fuel that is exempt under this section and for which a fuel

2224 purchaser received a refund under this section.

2225 (6) The Department of Revenue may, and all conditions are  
 2226 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
 2227 Florida Statutes, to administer this section.

2228 (7) Notwithstanding any other provision of law, emergency  
 2229 rules adopted pursuant to subsection (6) are effective for 6  
 2230 months after adoption and may be renewed during the pendency of  
 2231 procedures to adopt permanent rules addressing the subject of  
 2232 the emergency rules.

2233 (8) This section shall take effect upon becoming a law and  
 2234 operate retroactively to September 10, 2017.

2235 Section 48. Paragraph (m) is added to subsection (8) of  
 2236 section 193.155, Florida Statutes, to read:

2237 193.155 Homestead assessments.—Homestead property shall be  
 2238 assessed at just value as of January 1, 1994. Property receiving  
 2239 the homestead exemption after January 1, 1994, shall be assessed  
 2240 at just value as of January 1 of the year in which the property  
 2241 receives the exemption unless the provisions of subsection (8)  
 2242 apply.

2243 (8) Property assessed under this section shall be assessed  
 2244 at less than just value when the person who establishes a new  
 2245 homestead has received a homestead exemption as of January 1 of  
 2246 either of the 2 immediately preceding years. A person who  
 2247 establishes a new homestead as of January 1, 2008, is entitled  
 2248 to have the new homestead assessed at less than just value only

2249 | if that person received a homestead exemption on January 1,  
 2250 | 2007, and only if this subsection applies retroactive to January  
 2251 | 1, 2008. For purposes of this subsection, a husband and wife who  
 2252 | owned and both permanently resided on a previous homestead shall  
 2253 | each be considered to have received the homestead exemption even  
 2254 | though only the husband or the wife applied for the homestead  
 2255 | exemption on the previous homestead. The assessed value of the  
 2256 | newly established homestead shall be determined as provided in  
 2257 | this subsection.

2258 |       (m) For purposes of receiving an assessment reduction  
 2259 | pursuant to this subsection, an owner of a homestead property  
 2260 | that was significantly damaged or destroyed as a result of a  
 2261 | named tropical storm or hurricane may elect, in the calendar  
 2262 | year following the named tropical storm or hurricane, to have  
 2263 | the significantly damaged or destroyed homestead deemed to have  
 2264 | been abandoned as of the date of the named tropical storm or  
 2265 | hurricane even though the owner received a homestead exemption  
 2266 | on the property as of January 1 of the year immediately  
 2267 | following the named tropical storm or hurricane. The election  
 2268 | provided for in this paragraph is available only if the owner  
 2269 | establishes a new homestead as of January 1 of the second year  
 2270 | immediately following the storm or hurricane. This paragraph  
 2271 | shall apply to homestead property damaged or destroyed on or  
 2272 | after January 1, 2017.

2273 |       Section 49. Paragraph (g) of subsection (7) of section

2274 | 163.01, Florida Statutes, is amended to read:  
 2275 |       163.01 Florida Interlocal Cooperation Act of 1969.—  
 2276 |       (7)  
 2277 |       (g)1. Notwithstanding any other provisions of this  
 2278 | section, any separate legal entity created under this section,  
 2279 | the membership of which is limited to municipalities and  
 2280 | counties of the state, and which may include a special district  
 2281 | in addition to a municipality or county or both, may acquire,  
 2282 | own, construct, improve, operate, and manage public facilities,  
 2283 | or finance facilities on behalf of any person, relating to a  
 2284 | governmental function or purpose, including, but not limited to,  
 2285 | wastewater facilities, water or alternative water supply  
 2286 | facilities, and water reuse facilities, which may serve  
 2287 | populations within or outside of the members of the entity.  
 2288 | Notwithstanding s. 367.171(7), any separate legal entity created  
 2289 | under this paragraph is not subject to Public Service Commission  
 2290 | jurisdiction. The separate legal entity may not provide utility  
 2291 | services within the service area of an existing utility system  
 2292 | unless it has received the consent of the utility.  
 2293 |       2. For purposes of this paragraph, the term:  
 2294 |       a. "Host government" means the governing body of the  
 2295 | county, if the largest number of equivalent residential  
 2296 | connections currently served by a system of the utility is  
 2297 | located in the unincorporated area, or the governing body of a  
 2298 | municipality, if the largest number of equivalent residential

2299 | connections currently served by a system of the utility is  
 2300 | located within that municipality's boundaries.

2301 |       b. "Separate legal entity" means any entity created by  
 2302 | interlocal agreement the membership of which is limited to two  
 2303 | or more special districts, municipalities, or counties of the  
 2304 | state, but which entity is legally separate and apart from any  
 2305 | of its member governments.

2306 |       c. "System" means a water or wastewater facility or group  
 2307 | of such facilities owned by one entity or affiliate entities.

2308 |       d. "Utility" means a water or wastewater utility and  
 2309 | includes every person, separate legal entity, lessee, trustee,  
 2310 | or receiver owning, operating, managing, or controlling a  
 2311 | system, or proposing construction of a system, who is providing,  
 2312 | or proposes to provide, water or wastewater service to the  
 2313 | public for compensation.

2314 |       3. A separate legal entity that seeks to acquire any  
 2315 | utility shall notify the host government in writing by certified  
 2316 | mail about the contemplated acquisition not less than 30 days  
 2317 | before any proposed transfer of ownership, use, or possession of  
 2318 | any utility assets by such separate legal entity. The potential  
 2319 | acquisition notice shall be provided to the legislative head of  
 2320 | the governing body of the host government and to its chief  
 2321 | administrative officer and shall provide the name and address of  
 2322 | a contact person for the separate legal entity and information  
 2323 | identified in s. 367.071(4)(a) concerning the contemplated

2324 acquisition.

2325       4.a. Within 30 days following receipt of the notice, the  
 2326 host government may adopt a resolution to become a member of the  
 2327 separate legal entity, adopt a resolution to approve the utility  
 2328 acquisition, or adopt a resolution to prohibit the utility  
 2329 acquisition by the separate legal entity if the host government  
 2330 determines that the proposed acquisition is not in the public  
 2331 interest. A resolution adopted by the host government which  
 2332 prohibits the acquisition may include conditions that would make  
 2333 the proposal acceptable to the host government.

2334       b. If a host government adopts a membership resolution,  
 2335 the separate legal entity shall accept the host government as a  
 2336 member on the same basis as its existing members before any  
 2337 transfer of ownership, use, or possession of the utility or the  
 2338 utility facilities. If a host government adopts a resolution to  
 2339 approve the utility acquisition, the separate legal entity may  
 2340 complete the acquisition. If a host government adopts a  
 2341 prohibition resolution, the separate legal entity may not  
 2342 acquire the utility within that host government's territory  
 2343 without the specific consent of the host government by future  
 2344 resolution. If a host government does not adopt a prohibition  
 2345 resolution or an approval resolution, the separate legal entity  
 2346 may proceed to acquire the utility after the 30-day notice  
 2347 period without further notice.

2348       5. After the acquisition or construction of any utility

2349 systems by a separate legal entity created under this paragraph,  
 2350 revenues or any other income may not be transferred or paid to a  
 2351 member of a separate legal entity, or to any other special  
 2352 district, county, or municipality, from user fees or other  
 2353 charges or revenues generated from customers that are not  
 2354 physically located within the jurisdictional or service delivery  
 2355 boundaries of the member, special district, county, or  
 2356 municipality receiving the transfer or payment. Any transfer or  
 2357 payment to a member, special district, or other local government  
 2358 must be solely from user fees or other charges or revenues  
 2359 generated from customers that are physically located within the  
 2360 jurisdictional or service delivery boundaries of the member,  
 2361 special district, or local government receiving the transfer of  
 2362 payment.

2363         6. This section is an alternative provision otherwise  
 2364 provided by law as authorized in s. 4, Art. VIII of the State  
 2365 Constitution for any transfer of power as a result of an  
 2366 acquisition of a utility by a separate legal entity from a  
 2367 municipality, county, or special district.

2368         7. The entity may finance or refinance the acquisition,  
 2369 construction, expansion, and improvement of such facilities  
 2370 relating to a governmental function or purpose through the  
 2371 issuance of its bonds, notes, or other obligations under this  
 2372 section or as otherwise authorized by law. The entity has all  
 2373 the powers provided by the interlocal agreement under which it

2374 is created or which are necessary to finance, own, operate, or  
 2375 manage the public facility, including, without limitation, the  
 2376 power to establish rates, charges, and fees for products or  
 2377 services provided by it, the power to levy special assessments,  
 2378 the power to sell or finance all or a portion of such facility,  
 2379 and the power to contract with a public or private entity to  
 2380 manage and operate such facilities or to provide or receive  
 2381 facilities, services, or products. Except as may be limited by  
 2382 the interlocal agreement under which the entity is created, all  
 2383 of the privileges, benefits, powers, and terms of s. 125.01,  
 2384 relating to counties, and s. 166.021, relating to  
 2385 municipalities, are fully applicable to the entity. However,  
 2386 neither the entity nor any of its members on behalf of the  
 2387 entity may exercise the power of eminent domain over the  
 2388 facilities or property of any existing water or wastewater plant  
 2389 utility system, nor may the entity acquire title to any water or  
 2390 wastewater plant utility facilities, other facilities, or  
 2391 property which was acquired by the use of eminent domain after  
 2392 the effective date of this act. Bonds, notes, and other  
 2393 obligations issued by the entity are issued on behalf of the  
 2394 public agencies that are members of the entity.

2395       8. Any entity created under this section may also issue  
 2396 bond anticipation notes in connection with the authorization,  
 2397 issuance, and sale of bonds. The bonds may be issued as serial  
 2398 bonds or as term bonds or both. Any entity may issue capital



2399 appreciation bonds or variable rate bonds. Any bonds, notes, or  
2400 other obligations must be authorized by resolution of the  
2401 governing body of the entity and bear the date or dates; mature  
2402 at the time or times, not exceeding 40 years from their  
2403 respective dates; bear interest at the rate or rates; be payable  
2404 at the time or times; be in the denomination; be in the form;  
2405 carry the registration privileges; be executed in the manner; be  
2406 payable from the sources and in the medium or payment and at the  
2407 place; and be subject to the terms of redemption, including  
2408 redemption prior to maturity, as the resolution may provide. If  
2409 any officer whose signature, or a facsimile of whose signature,  
2410 appears on any bonds, notes, or other obligations ceases to be  
2411 an officer before the delivery of the bonds, notes, or other  
2412 obligations, the signature or facsimile is valid and sufficient  
2413 for all purposes as if he or she had remained in office until  
2414 the delivery. The bonds, notes, or other obligations may be sold  
2415 at public or private sale for such price as the governing body  
2416 of the entity shall determine. Pending preparation of the  
2417 definitive bonds, the entity may issue interim certificates,  
2418 which shall be exchanged for the definitive bonds. The bonds may  
2419 be secured by a form of credit enhancement, if any, as the  
2420 entity deems appropriate. The bonds may be secured by an  
2421 indenture of trust or trust agreement. In addition, the  
2422 governing body of the legal entity may delegate, to an officer,  
2423 official, or agent of the legal entity as the governing body of

2424 the legal entity may select, the power to determine the time;  
 2425 manner of sale, public or private; maturities; rate of interest,  
 2426 which may be fixed or may vary at the time and in accordance  
 2427 with a specified formula or method of determination; and other  
 2428 terms and conditions as may be deemed appropriate by the  
 2429 officer, official, or agent so designated by the governing body  
 2430 of the legal entity. However, the amount and maturity of the  
 2431 bonds, notes, or other obligations and the interest rate of the  
 2432 bonds, notes, or other obligations must be within the limits  
 2433 prescribed by the governing body of the legal entity and its  
 2434 resolution delegating to an officer, official, or agent the  
 2435 power to authorize the issuance and sale of the bonds, notes, or  
 2436 other obligations.

2437 9. Bonds, notes, or other obligations issued under this  
 2438 paragraph may be validated as provided in chapter 75. The  
 2439 complaint in any action to validate the bonds, notes, or other  
 2440 obligations must be filed only in the Circuit Court for Leon  
 2441 County. The notice required to be published by s. 75.06 must be  
 2442 published in Leon County and in each county that is a member of  
 2443 the entity issuing the bonds, notes, or other obligations, or in  
 2444 which a member of the entity is located, and the complaint and  
 2445 order of the circuit court must be served only on the State  
 2446 Attorney of the Second Judicial Circuit and on the state  
 2447 attorney of each circuit in each county that is a member of the  
 2448 entity issuing the bonds, notes, or other obligations or in

2449 | which a member of the entity is located. Section 75.04(2) does  
2450 | not apply to a complaint for validation brought by the legal  
2451 | entity.

2452 |       10. The accomplishment of the authorized purposes of a  
2453 | legal entity created under this paragraph is in all respects for  
2454 | the benefit of the people of the state, for the increase of  
2455 | their commerce and prosperity, and for the improvement of their  
2456 | health and living conditions. Since the legal entity will  
2457 | perform essential governmental functions for the public health,  
2458 | safety, and welfare in accomplishing its purposes, the legal  
2459 | entity is not required to pay any taxes or assessments of any  
2460 | kind whatsoever upon any property acquired or used by it for  
2461 | such purposes or upon any revenues at any time received by it,  
2462 | whether the property is within or outside the jurisdiction of  
2463 | members of the entity. The exemption provided in this paragraph  
2464 | applies regardless of whether the separate legal entity enters  
2465 | into agreements with private firms or entities to manage,  
2466 | operate, or improve the utilities owned by the separate legal  
2467 | entity. The bonds, notes, and other obligations of an entity,  
2468 | their transfer, and the income therefrom, including any profits  
2469 | made on the sale thereof, are at all times free from taxation of  
2470 | any kind by the state or by any political subdivision or other  
2471 | agency or instrumentality thereof. The exemption granted in this  
2472 | subparagraph is not applicable to any tax imposed by chapter 220  
2473 | on interest, income, or profits on debt obligations owned by

2474 corporations.

2475 Section 50. Subsection (2) of section 206.052, Florida  
 2476 Statutes, is renumbered as subsection (3), and a new subsection  
 2477 (2) is added to that section, to read:

2478 206.052 Export of tax-free fuels.—

2479 (2) A terminal supplier may purchase taxable motor fuels  
 2480 from another terminal supplier at a terminal without paying the  
 2481 tax imposed pursuant to this part only under the following  
 2482 circumstances:

2483 (a) The terminal supplier who purchased the motor fuel  
 2484 will sell the motor fuel to a licensed exporter for immediate  
 2485 export from the state.

2486 (b) The terminal supplier who purchased the motor fuel has  
 2487 designated to the terminal supplier who sold the motor fuel the  
 2488 destination for delivery of the fuel to a location outside the  
 2489 state.

2490 (c) The terminal supplier who purchased the motor fuel is  
 2491 licensed in the state of destination and has supplied the  
 2492 terminal supplier who sold the motor fuel with that license  
 2493 number.

2494 (d) The licensed exporter has not been barred from making  
 2495 tax-free exports by the department for violation of s.  
 2496 206.051(5).

2497 (e) The terminal supplier who sold the motor fuel collects  
 2498 and remits to the state of destination all taxes imposed by the

2499 | destination state on the fuel.

2500 |       Section 51. Effective July 1, 2019, section 206.9825,  
2501 | Florida Statutes, as amended by chapter 2016-220, Laws of  
2502 | Florida, is amended to read:

2503 |       206.9825 Aviation fuel tax.—

2504 |       (1) (a) Except as otherwise provided in this part, an  
2505 | excise tax of 4.27 cents per gallon of aviation fuel is imposed  
2506 | upon every gallon of aviation fuel sold in this state, or  
2507 | brought into this state for use, upon which such tax has not  
2508 | been paid or the payment thereof has not been lawfully assumed  
2509 | by some person handling the same in this state. Fuel taxed  
2510 | pursuant to this part is not subject to the taxes imposed by ss.  
2511 | 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c), and (d).

2512 |       (b)1. Sales of aviation fuel to, and exclusively used for  
2513 | flight training through a school of aeronautics or college of  
2514 | aviation by, a college based in this state which is a tax-exempt  
2515 | organization under s. 501(c) (3) of the Internal Revenue Code or  
2516 | a university based in this state are exempt from the tax imposed  
2517 | by this part if the college or university:

2518 |       a. Is accredited by or has applied for accreditation by  
2519 | the Aviation Accreditation Board International; and

2520 |       b. Offers a graduate program in aeronautical or aerospace  
2521 | engineering or offers flight training through a school of  
2522 | aeronautics or college of aviation.

2523 |       2. A licensed wholesaler or terminal supplier that sells

2524 aviation fuel to a college or university qualified under this  
2525 paragraph and that does not collect the aviation fuel tax from  
2526 the college or university on such sale may receive an ultimate  
2527 vendor credit for the 4.27-cent excise tax previously paid on  
2528 the aviation fuel delivered to such college or university.

2529 3. A college or university qualified under this paragraph  
2530 which purchases aviation fuel from a retail supplier, including  
2531 a fixed-base operator, and pays the 4.27-cent excise tax on the  
2532 purchase may apply for and receive a refund of the aviation fuel  
2533 tax paid.

2534 (2) The excise tax provided by this section and paid by an  
2535 air carrier who conducts scheduled operations or all-cargo  
2536 operations that are authorized under 14 C.F.R. part 121, 14  
2537 C.F.R. part 129, or 14 C.F.R. part 135, is 2.85 cents per  
2538 gallon.

2539 (3) ~~(2)~~ (a) An excise tax of 4.27 cents per gallon is  
2540 imposed on each gallon of kerosene in the same manner as  
2541 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

2542 (b) The exemptions provided by s. 206.874 shall apply to  
2543 kerosene if the dyeing and marking requirements of s. 206.8741  
2544 are met.

2545 (c) Kerosene prepackaged in containers of 5 gallons or  
2546 less and labeled "Not for Use in a Motor Vehicle" is exempt from  
2547 the taxes imposed by this part when sold for home heating and  
2548 cooking. Packagers may qualify for a refund of taxes previously

2549 | paid, as prescribed by the department.

2550 |       (d) Sales of kerosene in quantities of 5 gallons or less  
2551 | by a person not licensed under this chapter who has no  
2552 | facilities for placing kerosene in the fuel supply system of a  
2553 | motor vehicle may qualify for a refund of taxes paid. Refunds of  
2554 | taxes paid shall be limited to sales for use in home heating or  
2555 | cooking and shall be documented as prescribed by the department.

2556 |       (4)~~(3)~~ An excise tax of 4.27 cents per gallon is imposed  
2557 | on each gallon of aviation gasoline in the manner prescribed by  
2558 | paragraph (3) (a) (2) (a). However, the exemptions allowed by  
2559 | paragraph (3) (b) (2) (b) do not apply to aviation gasoline.

2560 |       (5)~~(4)~~ Any licensed wholesaler or terminal supplier that  
2561 | delivers undyed kerosene to a residence for home heating or  
2562 | cooking may receive a credit or refund as the ultimate vendor of  
2563 | the kerosene for the 4.27-cent excise tax previously paid.

2564 |       (6)~~(5)~~ Any licensed wholesaler or terminal supplier that  
2565 | delivers undyed kerosene to a retail dealer not licensed as a  
2566 | wholesaler or terminal supplier for sale as a home heating or  
2567 | cooking fuel may receive a credit or refund as the ultimate  
2568 | vendor of the kerosene for the 4.27-cent excise tax previously  
2569 | paid, provided the retail dealer has no facility for fueling  
2570 | highway vehicles from the tank in which the kerosene is stored.

2571 |       (7)~~(6)~~ Any person who fails to meet the requirements of  
2572 | this section is subject to a backup tax as provided by s.  
2573 | 206.873.

2574           Section 52. Sections 33-36 are considered revenue laws for  
 2575 the purposes of ss. 213.05 and 213.06, Florida Statutes, and the  
 2576 provisions of s. 72.011, Florida Statutes, apply to those  
 2577 sections of this act.

2578           Section 53. The amendments made by this act to ss. 220.13,  
 2579 220.1875, and 1002.395, Florida Statutes, apply to taxable years  
 2580 beginning on or after January 1, 2018.

2581           Section 54. The amendments made by this act to ss.  
 2582 195.208, 197.572, and 197.573, Florida Statutes, and the  
 2583 creation by this act of s. 193.0237, Florida Statutes, first  
 2584 apply to taxes levied and special assessments levied in 2018.

2585           Section 55. (1) The Department of Revenue is authorized,  
 2586 and all conditions are deemed to be met, to adopt emergency  
 2587 rules pursuant to s. 120.54(4), Florida Statutes, for the  
 2588 purpose of implementing the amendments made by this act to ss.  
 2589 212.1831, 220.13, 220.1875, and 1002.395, Florida Statutes, and  
 2590 the creation by this act of s. 212.099, Florida Statutes.

2591           (2) Notwithstanding any other provision of law, emergency  
 2592 rules adopted pursuant to subsection (1) are effective for 6  
 2593 months after adoption and may be renewed during the pendency of  
 2594 procedures to adopt permanent rules addressing the subject of  
 2595 the emergency rules.

2596           (3) This section shall take effect upon this act becoming  
 2597 a law and shall expire January 1, 2020.

2598           Section 56. For the 2018-2019 fiscal year, the sum of



2599 | \$91,319 in nonrecurring funds is appropriated from the General  
2600 | Revenue Fund to the Department of Revenue to implement the  
2601 | provisions of this act.

2602 |       Section 57. Except as otherwise expressly provided in this  
2603 | act and except for this section, which shall take effect upon  
2604 | this act becoming a law, this act shall take effect July 1,  
2605 | 2018.