

1 A bill to be entitled
2 An act relating to taxation; amending s. 28.241, F.S.;
3 providing for a distribution of certain filing fees;
4 specifying that filing fees for trial and appellate
5 proceedings must be deposited into the State Courts
6 Revenue Trust Fund; amending s. 159.621, F.S.;
7 providing an exemption from the excise tax on certain
8 documents notes and mortgages that are part of a loan
9 made by or on behalf of a housing financing authority;
10 providing requirements for exemption; providing
11 exceptions to the exemption; creating s. 193.4516,
12 F.S.; providing a valuation reduction for tangible
13 personal property owned and operated by a citrus fruit
14 packing or processing facility; providing
15 applicability; defining the term "citrus" for purposes
16 of the reduction; providing retroactive applicability;
17 amending s. 194.032, F.S.; authorizing value
18 adjustment boards to meet to hear appeals pertaining
19 to specified tax abatements; amending s. 196.173,
20 F.S.; revising the military operations that qualify
21 certain servicemembers for an additional ad valorem
22 tax exemption; amending s. 196.24, F.S.; authorizing
23 certain unremarried spouses of deceased disabled ex-
24 servicemembers to claim ad valorem tax exemptions;
25 creating s. 197.318, F.S.; providing for the abatement

26 | of ad valorem taxes for residential improvements
 27 | damaged or destroyed by certain hurricanes; providing
 28 | definitions; providing procedures and requirements for
 29 | filing applications; providing reporting requirements;
 30 | providing retroactive applicability; amending s.
 31 | 201.02, F.S.; defining the term "homestead property";
 32 | providing a documentary stamp tax exemption for
 33 | certain transfers of homestead property between
 34 | spouses; creating s. 210.205, F.S.; requiring certain
 35 | recipients of cigarette tax distributions to report
 36 | information regarding the expenditure of such
 37 | distributions; amending s. 212.031, F.S.; reducing the
 38 | tax levied on rental or license fees charged for the
 39 | use of real property; providing an effective date;
 40 | amending s. 212.055, F.S.; revising the definition of
 41 | "public facilities" for purposes of the local
 42 | government infrastructure surtax; amending ss. 212.08,
 43 | 220.183, and 624.5105, F.S.; revising the total amount
 44 | of community contribution tax credits that may be
 45 | granted for certain projects that provide housing
 46 | opportunities for certain persons; creating s.
 47 | 212.099, F.S.; establishing the Florida Sales Tax
 48 | Credit Scholarship Program; providing definitions;
 49 | authorizing certain persons to elect to direct certain
 50 | state sales and use tax revenues to be transferred to

51 a nonprofit scholarship-organization for the Florida
52 Tax Credit Scholarship Program; providing procedures
53 and requirements for filing applications; providing
54 nonprofit scholarship-funding organization
55 obligations; providing limits on the amount of tax
56 credits; requiring the Department of Revenue to
57 disregard certain tax credits for specified purposes;
58 requiring the Department of Revenue to adopt rules to
59 administer the program; amending s. 212.1831, F.S.;
60 modifying the calculation of the dealer's collection
61 allowance under s. 212.12 to include certain
62 contributions to eligible nonprofit scholarship-
63 funding organizations; creating s. 212.205, F.S.;
64 requiring certain recipients of sales tax
65 distributions to report information related to
66 expenditure of those distributions; amending s.
67 213.053, F.S.; providing definitions; authorizing the
68 Department of Revenue to provide a list of certain
69 taxpayers to certain nonprofit scholarship-funding
70 organizations; creating s. 218.131, F.S.; requiring
71 the Legislature to appropriate moneys to fiscally
72 constrained counties and taxing jurisdictions within
73 such counties that experience a reduction in ad
74 valorem tax revenue as a result of tax abatements
75 related to specified hurricanes; providing a method

76 | for distributing such moneys; creating; s. 218.135,
77 | F.S.; requiring the Legislature to appropriate funds
78 | to offset reductions in ad valorem taxes as a result
79 | of reductions in the value of certain packing and
80 | processing equipment; providing a method for
81 | distributing such moneys; providing an appropriation;
82 | amending s. 220.13, F.S.; providing an exception to
83 | the additions to the calculation of adjusted taxable
84 | income for corporate income tax purposes; amending s.
85 | 220.1845, F.S.; increasing the total amount of
86 | contaminated site rehabilitation tax credits for 1
87 | year; amending s. 220.1875, F.S.; providing a deadline
88 | for an eligible contribution to be made to an eligible
89 | nonprofit scholarship-funding organization;
90 | determining compliance with the requirement to pay
91 | tentative taxes under ss. 220.222 and 220.32 for tax
92 | credits under s. 1002.395; amending s. 318.14, F.S.;
93 | requiring a specified reduction of a civil penalty
94 | under certain circumstances; deleting the requirement
95 | that a specified percentage of the civil penalty be
96 | deposited in the State Courts Revenue Trust Fund;
97 | amending s. 318.15, F.S.; requiring a person to pay
98 | the clerk of the court the amount of a reduction under
99 | certain circumstances; amending s. 376.30781, F.S.;
100 | increasing the total amount of tax credits for the

101 rehabilitation of drycleaning-solvent-contaminated
 102 sites and brownfield sites in designated brownfield
 103 areas for 1 year; amending s. 741.01, F.S.; providing
 104 a certain fee paid to the clerk of the circuit court
 105 for the issuance of a marriage license is deposited
 106 into the State Courts Revenue Trust Fund; amending s.
 107 1002.395, F.S.; providing an application deadline for
 108 certain tax credits related to nonprofit scholarship-
 109 funding organizations; extending the carry forward
 110 period for unused tax credits from 5 years to 10
 111 years; providing applicability of the carried forward
 112 tax credit for purposes of certain taxes; providing
 113 sales tax exemptions for the retail sale of certain
 114 clothing, school supplies, personal computers, and
 115 personal computer-related accessories during a
 116 specified timeframe; providing exceptions; authorizing
 117 certain dealers to opt out of participating in such
 118 tax exemption; providing requirements for such
 119 dealers; authorizing the Department of Revenue to
 120 adopt emergency rules; providing an appropriation;
 121 providing a sales tax exemption for specified disaster
 122 preparedness supplies during specified timeframes;
 123 authorizing the Department of Revenue to adopt
 124 emergency rules; providing applicability; providing an
 125 appropriation; providing a sales tax exemption for

126 certain generators used in nursing homes and assisted
 127 living facilities during a specified timeframe;
 128 providing procedures and requirements for filing
 129 applications; providing penalties; providing an
 130 exemption from taxes on fuel for certain agricultural
 131 uses; providing definitions; providing procedures and
 132 requirements for filing applications; providing
 133 penalties; authorizing the Department of Revenue to
 134 adopt emergency rules; providing retroactive
 135 applicability; providing a sales tax exemption for
 136 certain fencing materials during a specified
 137 timeframe; providing definitions; providing procedures
 138 and requirements for filing applications; providing
 139 penalties; authorizing the Department of Revenue to
 140 adopt emergency rules; providing retroactive
 141 applicability; providing a sales tax exemption for
 142 certain building materials used to repair
 143 nonresidential farm buildings during a specified
 144 timeframe; providing definitions; providing procedures
 145 and requirements for filing applications; providing
 146 penalties; authorizing the Department of Revenue to
 147 adopt emergency rules; providing retroactive
 148 applicability; providing an appropriation; providing
 149 an effective date.
 150

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

152

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

155 28.241 Filing fees for trial and appellate proceedings.—

156 (1) Filing fees are due at the time a party files a
 157 pleading to initiate a proceeding or files a pleading for
 158 relief. Reopen fees are due at the time a party files a pleading
 159 to reopen a proceeding if at least 90 days have elapsed since
 160 the filing of a final order or final judgment with the clerk. If
 161 a fee is not paid upon the filing of the pleading as required
 162 under this section, the clerk shall pursue collection of the fee
 163 pursuant to s. 28.246.

164 (a)1.a. Except as provided in sub-subparagraph b. and
 165 subparagraph 2., the party instituting any civil action, suit,
 166 or proceeding in the circuit court shall pay to the clerk of
 167 that court a filing fee of up to \$395 in all cases in which
 168 there are not more than five defendants and an additional filing
 169 fee of up to \$2.50 for each defendant in excess of five. Of the
 170 first \$200 in filing fees, \$195 must be remitted to the
 171 Department of Revenue for deposit into the State Courts Revenue
 172 Trust Fund, \$4 must be remitted to the Department of Revenue for
 173 deposit into the Administrative Trust Fund within the Department
 174 of Financial Services and used to fund the contract with the
 175 Florida Clerks of Court Operations Corporation created in s.

176 28.35, and \$1 must be remitted to the Department of Revenue for
 177 deposit into the Administrative Trust Fund within the Department
 178 of Financial Services to fund audits of individual clerks'
 179 court-related expenditures conducted by the Department of
 180 Financial Services. By the 10th of each month, the clerk shall
 181 submit that portion of the filing fees collected in the previous
 182 month which is in excess of one-twelfth of the clerk's total
 183 budget to the Department of Revenue for deposit into the Clerks
 184 of the Court Trust Fund.

185 b. The party instituting any civil action, suit, or
 186 proceeding in the circuit court under chapter 39, chapter 61,
 187 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
 188 753 shall pay to the clerk of that court a filing fee of up to
 189 \$295 in all cases in which there are not more than five
 190 defendants and an additional filing fee of up to \$2.50 for each
 191 defendant in excess of five. Of the first \$100 in filing fees,
 192 \$95 must be remitted to the Department of Revenue for deposit
 193 into the State Courts Revenue Trust Fund, \$4 must be remitted to
 194 the Department of Revenue for deposit into the Administrative
 195 Trust Fund within the Department of Financial Services and used
 196 to fund the contract with the Florida Clerks of Court Operations
 197 Corporation created in s. 28.35, and \$1 must be remitted to the
 198 Department of Revenue for deposit into the Administrative Trust
 199 Fund within the Department of Financial Services to fund audits
 200 of individual clerks' court-related expenditures conducted by

201 the Department of Financial Services.

202 c. An additional filing fee of \$4 shall be paid to the
 203 clerk. The clerk shall remit \$3.50 to the Department of Revenue
 204 for deposit into the Court Education Trust Fund and shall remit
 205 50 cents to the Department of Revenue for deposit into the
 206 Administrative Trust Fund within the Department of Financial
 207 Services to fund clerk education provided by the Florida Clerks
 208 of Court Operations Corporation. An additional filing fee of up
 209 to \$18 shall be paid by the party seeking each severance that is
 210 granted. The clerk may impose an additional filing fee of up to
 211 \$85 for all proceedings of garnishment, attachment, replevin,
 212 and distress. Postal charges incurred by the clerk of the
 213 circuit court in making service by certified or registered mail
 214 on defendants or other parties shall be paid by the party at
 215 whose instance service is made. Additional fees, charges, or
 216 costs may not be added to the filing fees imposed under this
 217 section, except as authorized in this section or by general law.

218 2.a. Notwithstanding the fees prescribed in subparagraph
 219 1., a party instituting a civil action in circuit court relating
 220 to real property or mortgage foreclosure shall pay a graduated
 221 filing fee based on the value of the claim.

222 b. A party shall estimate in writing the amount in
 223 controversy of the claim upon filing the action. For purposes of
 224 this subparagraph, the value of a mortgage foreclosure action is
 225 based upon the principal due on the note secured by the

226 mortgage, plus interest owed on the note and any moneys advanced
 227 by the lender for property taxes, insurance, and other advances
 228 secured by the mortgage, at the time of filing the foreclosure.
 229 The value shall also include the value of any tax certificates
 230 related to the property. In stating the value of a mortgage
 231 foreclosure claim, a party shall declare in writing the total
 232 value of the claim, as well as the individual elements of the
 233 value as prescribed in this sub-subparagraph.

234 c. In its order providing for the final disposition of the
 235 matter, the court shall identify the actual value of the claim.
 236 The clerk shall adjust the filing fee if there is a difference
 237 between the estimated amount in controversy and the actual value
 238 of the claim and collect any additional filing fee owed or
 239 provide a refund of excess filing fee paid.

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

241 (I) Three hundred and ninety-five dollars in all cases in
 242 which the value of the claim is \$50,000 or less and in which
 243 there are not more than five defendants. The party shall pay an
 244 additional filing fee of up to \$2.50 for each defendant in
 245 excess of five. Of the first \$200 in filing fees, \$195 must be
 246 remitted by the clerk to the Department of Revenue for deposit
 247 into the General Revenue Fund, \$4 must be remitted to the
 248 Department of Revenue for deposit into the Administrative Trust
 249 Fund within the Department of Financial Services and used to
 250 fund the contract with the Florida Clerks of Court Operations

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

256 (II) Nine hundred dollars in all cases in which the value
 257 of the claim is more than \$50,000 but less than \$250,000 and in
 258 which there are not more than five defendants. The party shall
 259 pay an additional filing fee of up to \$2.50 for each defendant
 260 in excess of five. Of the first \$705 in filing fees, \$700 must
 261 be remitted by the clerk to the Department of Revenue for
 262 deposit into the General Revenue Fund, except that the first
 263 \$1.5 million in such filing fees remitted to the Department of
 264 Revenue and deposited into the General Revenue Fund in fiscal
 265 year 2018-2019 shall be distributed to the Miami-Dade County
 266 Clerk of Court, \$4 must be remitted to the Department of Revenue
 267 for deposit into the Administrative Trust Fund within the
 268 Department of Financial Services and used to fund the contract
 269 with the Florida Clerks of Court Operations Corporation created
 270 in s. 28.35, and \$1 must be remitted to the Department of
 271 Revenue for deposit into the Administrative Trust Fund within
 272 the Department of Financial Services to fund audits of
 273 individual clerks' court-related expenditures conducted by the
 274 Department of Financial Services; or

275 (III) One thousand nine hundred dollars in all cases in

276 | which the value of the claim is \$250,000 or more and in which
 277 | there are not more than five defendants. The party shall pay an
 278 | additional filing fee of up to \$2.50 for each defendant in
 279 | excess of five. Of the first \$1,705 in filing fees, \$930 must be
 280 | remitted by the clerk to the Department of Revenue for deposit
 281 | into the General Revenue Fund, \$770 must be remitted to the
 282 | Department of Revenue for deposit into the State Courts Revenue
 283 | Trust Fund, \$4 must be remitted to the Department of Revenue for
 284 | deposit into the Administrative Trust Fund within the Department
 285 | of Financial Services to fund the contract with the Florida
 286 | Clerks of Court Operations Corporation created in s. 28.35, and
 287 | \$1 must be remitted to the Department of Revenue for deposit
 288 | into the Administrative Trust Fund within the Department of
 289 | Financial Services to fund audits of individual clerks' court-
 290 | related expenditures conducted by the Department of Financial
 291 | Services.

292 | e. An additional filing fee of \$4 shall be paid to the
 293 | clerk. The clerk shall remit \$3.50 to the Department of Revenue
 294 | for deposit into the Court Education Trust Fund and shall remit
 295 | 50 cents to the Department of Revenue for deposit into the
 296 | Administrative Trust Fund within the Department of Financial
 297 | Services to fund clerk education provided by the Florida Clerks
 298 | of Court Operations Corporation. An additional filing fee of up
 299 | to \$18 shall be paid by the party seeking each severance that is
 300 | granted. The clerk may impose an additional filing fee of up to

301 \$85 for all proceedings of garnishment, attachment, replevin,
 302 and distress. Postal charges incurred by the clerk of the
 303 circuit court in making service by certified or registered mail
 304 on defendants or other parties shall be paid by the party at
 305 whose instance service is made. Additional fees, charges, or
 306 costs may not be added to the filing fees imposed under this
 307 section, except as authorized in this section or by general law.

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

311 Section 2. Section 159.621, Florida Statutes, is amended
 312 to read:

313 159.621 Housing bonds exempted from taxation; notes and
 314 mortgages exempt from excise tax on documents.-

315 (1) The bonds of a housing finance authority issued under
 316 this act, together with all notes, mortgages, security
 317 agreements, letters of credit, or other instruments which arise
 318 out of or are given to secure the repayment of bonds issued in
 319 connection with the financing of any housing development under
 320 this part, as well as the interest thereon and income therefrom,
 321 shall be exempt from all taxes.

322 (2) Any note or mortgage given in connection with a loan
 323 made by or on behalf of a housing finance authority under s.
 324 159.608(8) is exempt from the excise tax on documents under
 325 chapter 201 if, at the time the note or mortgage is recorded,

326 the housing finance authority records an affidavit signed by an
 327 agent of the housing authority that affirms that the loan was
 328 made by or on behalf of the housing finance authority.

329
 330 The exemption granted by this section does not apply ~~shall not~~
 331 ~~be applicable~~ to any tax imposed by chapter 220 on interest,
 332 income, or profits on debt obligations owned by corporations or
 333 to a deed for property financed by a housing finance authority.

334 Section 3. Section 193.4516, Florida Statutes, is created
 335 to read:

336 193.4516 Assessment of citrus fruit packing and processing
 337 equipment damaged by Hurricane Irma or citrus greening.—

338 (1) For purposes of ad valorem taxation and applying to
 339 the 2018 tax roll only, tangible personal property owned and
 340 operated by a citrus fruit packing or processing facility is
 341 deemed to have a market value no greater than its value for
 342 salvage, provided the tangible personal property is no longer
 343 used in the operation of the facility due to the effects of
 344 Hurricane Irma or citrus greening.

345 (2) (a) The valuation provided in subsection (1) is
 346 effective until a citrus fruit packing or processing facility
 347 sells or leases the equipment or returns the equipment to
 348 operational use.

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

351 Section 4. The creation by this act of s. 193.4516,
 352 Florida Statutes, applies to the 2018 property tax roll.

353 Section 5. Paragraph (b) of subsection (1) of section
 354 194.032, Florida Statutes, is amended to read:

355 194.032 Hearing purposes; timetable.—

356 (1)

357 (b) Notwithstanding the provisions of paragraph (a), the
 358 value adjustment board may meet prior to the approval of the
 359 assessment rolls by the Department of Revenue, but not earlier
 360 than July 1, to hear appeals pertaining to the denial by the
 361 property appraiser of exemptions, tax abatements under s.
 362 197.318, agricultural and high-water recharge classifications,
 363 classifications as historic property used for commercial or
 364 certain nonprofit purposes, and deferrals under subparagraphs
 365 (a)2., 3., and 4. In such event, however, the board may not
 366 certify any assessments under s. 193.122 until the Department of
 367 Revenue has approved the assessments in accordance with s.
 368 193.1142 and all hearings have been held with respect to the
 369 particular parcel under appeal.

370 Section 6. Subsection (2) of section 196.173, Florida
 371 Statutes, is amended to read:

372 196.173 Exemption for deployed servicemembers.—

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

- 376 support of any of the following military operations:
- 377 (a) Operation Joint Task Force Bravo, which began in 1995.
- 378 (b) Operation Joint Guardian, which began on June 12,
- 379 1999.
- 380 (c) Operation Noble Eagle, which began on September 15,
- 381 2001.
- 382 (d) Operation Enduring Freedom, which began on October 7,
- 383 2001, and ended on December 31, 2014.
- 384 (e) Operations in the Balkans, which began in 2004.
- 385 (f) Operation Nomad Shadow, which began in 2007.
- 386 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
- 387 began in January 2007.
- 388 (h) Operation Copper Dune, which began in 2009.
- 389 (i) Operation Georgia Deployment Program, which began in
- 390 August 2009.
- 391 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
- 392 ~~and ended on December 15, 2011.~~
- 393 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
- 394 ~~and ended on October 31, 2011.~~
- 395 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.
- 396 (k)~~(m)~~ Operation Observant Compass, which began in October
- 397 2011.
- 398 (l)~~(n)~~ Operation Inherent Resolve, which began on August
- 399 8, 2014.
- 400 (m)~~(o)~~ Operation Atlantic Resolve, which began in April

401 2014.

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

404 (o)~~(q)~~ Operation Resolute Support, which began in January
 405 2015.

406
 407 The Department of Revenue shall notify all property appraisers
 408 and tax collectors in this state of the designated military
 409 operations.

410 Section 7. Subsection (1) of section 196.24, Florida
 411 Statutes, is amended to read:

412 196.24 Exemption for disabled ex-servicemember or
 413 surviving spouse; evidence of disability.—

414 (1) Any ex-servicemember, as defined in s. 196.012, who is
 415 a bona fide resident of the state, who was discharged under
 416 honorable conditions, and who has been disabled to a degree of
 417 10 percent or more by misfortune or while serving during a
 418 period of wartime service as defined in s. 1.01(14) is entitled
 419 to the exemption from taxation provided for in s. 3(b), Art. VII
 420 of the State Constitution as provided in this section. Property
 421 to the value of \$5,000 of such a person is exempt from taxation.
 422 The production by him or her of a certificate of disability from
 423 the United States Government or the United States Department of
 424 Veterans Affairs or its predecessor before the property
 425 appraiser of the county wherein the ex-servicemember's property

426 lies is prima facie evidence of the fact that he or she is
 427 entitled to the exemption. The unremarried surviving spouse of
 428 such a disabled ex-servicemember ~~who, on the date of the~~
 429 ~~disabled ex-servicemember's death, had been married to the~~
 430 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
 431 to the exemption.

432 Section 8. Effective upon this act becoming a law, section
 433 197.318, Florida Statutes, is created to read:

434 197.318 Abatement of taxes for residential improvements
 435 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

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

437 (a) "Damage differential" means the product arrived at by
 438 multiplying the percent change in value by a ratio, the
 439 numerator of which is the number of days the residential
 440 improvement was rendered uninhabitable in the year the hurricane
 441 occurred, the denominator of which is 365.

442 (b) "Disaster relief credit" means the product arrived at
 443 by multiplying the damage differential by the amount of timely
 444 paid taxes that were initially levied in the year the hurricane
 445 occurred.

446 (c) "Hurricane" means Hurricane Hermine or Hurricane
 447 Matthew that occurred during calendar year 2016 or Hurricane
 448 Irma that occurred during calendar year 2017.

449 (d) "Percent change in value" means the difference between
 450 a residential parcel's just value as of January 1 of the year in

451 which a hurricane occurred and its postdisaster just value
 452 expressed as a percentage of the parcel's just value as of
 453 January 1 of the year in which the hurricane occurred.

454 (e) "Postdisaster just value" means the just value of the
 455 residential parcel on January 1 of the year in which a hurricane
 456 occurred, reduced to reflect the just value of the residential
 457 improvement as provided in subsection (5) as a result of the
 458 destruction and damage caused by the hurricane. Postdisaster
 459 just value is determined only for purposes of calculating tax
 460 abatements under this section, and does not determine a parcel's
 461 just value as of January 1 each year.

462 (f) "Residential improvement" means a residential dwelling
 463 or house that is owned and used as a homestead as defined in s.
 464 196.012(13). A residential improvement does not include a
 465 structure that is not essential to the use and occupancy of the
 466 residential dwelling or house, including, but not limited to, a
 467 detached utility building, detached carport, detached garage,
 468 bulkhead, fence, and swimming pool, and does not include land.

469 (g) "Uninhabitable" means the loss of use or occupancy,
 470 resulting from Hurricanes Hermine or Matthew during the 2016
 471 calendar year or Hurricane Irma during the 2017 calendar year,
 472 of a residential improvement for the purpose for which it was
 473 constructed, as evidenced by documentation, including, but not
 474 limited to, utility bills, insurance information, contractors'
 475 statements, building permit applications, or building inspection

476 certificates of occupancy.

477 (2) If a residential improvement is rendered uninhabitable
478 for at least 30 days due to damage or destruction to the
479 property caused by Hurricanes Hermine or Matthew during the 2016
480 calendar year or Hurricane Irma during the 2017 calendar year,
481 taxes initially levied in 2019 may be abated in the following
482 manner:

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

487 (b) The application shall identify the residential parcel
488 on which the residential improvement was damaged or destroyed,
489 the date the damage or destruction occurred, and the number of
490 days the property was uninhabitable during the calendar year
491 that the hurricane occurred.

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

494 (d) Upon receipt of the application, the property
495 appraiser shall investigate the statements contained in the
496 application to determine if the applicant is entitled to an
497 abatement of taxes. If the property appraiser determines that
498 the applicant is not entitled to an abatement, the applicant may
499 file a petition with the value adjustment board, pursuant to s.
500 194.011(3), requesting that the abatement be granted. If the

501 property appraiser determines that the applicant is entitled to
502 an abatement, the property appraiser shall issue an official
503 written statement to the tax collector by April 1, 2019, which
504 provides:

505 1. The number of days during the calendar year in which
506 the hurricane occurred that the residential improvement was
507 uninhabitable. To qualify for the abatement, the residential
508 improvement must be uninhabitable for at least 30 days.

509 2. The just value of the residential parcel, as determined
510 by the property appraiser on January 1 of the year in which the
511 hurricane for which the applicant is claiming an abatement
512 occurred.

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

515 4. The percent change in value applicable to the
516 residential parcel.

517 (3) Upon receipt of the written statement from the
518 property appraiser, the tax collector shall calculate the damage
519 differential and disaster relief credit pursuant to this
520 section. The tax collector shall reduce the taxes initially
521 levied on the residential parcel in 2019 by an amount equal to
522 the disaster relief credit. If the value of the credit exceeds
523 the taxes levied in 2019, the remaining value of the credit
524 shall be applied to taxes due in subsequent years until the
525 value of the credit is exhausted.

526 (4) No later than May 1, 2019, the tax collector shall
 527 notify:

528 (a) The department of the total reduction in taxes for all
 529 properties that qualified for an abatement pursuant to this
 530 section.

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

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

536 (6) This section applies retroactively to January 1, 2016,
 537 and expires January 1, 2021.

538 Section 9. Subsection (7) of section 201.02, Florida
 539 Statutes, is amended to read:

540 201.02 Tax on deeds and other instruments relating to real
 541 property or interests in real property.—

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

543 (a) A deed, transfer, or conveyance between spouses or
 544 former spouses pursuant to an action for dissolution of their
 545 marriage wherein the real property is or was their marital home
 546 or an interest therein. Taxes paid pursuant to this section
 547 shall be refunded in those cases in which a deed, transfer, or
 548 conveyance occurred 1 year before a dissolution of marriage.
 549 This ~~paragraph subsection~~ applies in spite of any consideration
 550 as defined in subsection (1). This ~~paragraph subsection~~ does not

551 apply to a deed, transfer, or conveyance executed before July 1,
 552 1997.

553 (b) A deed or other instrument that transfers or conveys
 554 homestead property or any interest in homestead property between
 555 spouses, if the only consideration for the transfer or
 556 conveyance is the amount of a mortgage or other lien encumbering
 557 the homestead property at the time of the transfer or conveyance
 558 and if the deed or other instrument is recorded within 1 year
 559 after the date of the marriage. This paragraph applies to
 560 transfers or conveyances from one spouse to another, from one
 561 spouse to both spouses, or from both spouses to one spouse. For
 562 the purpose of this paragraph, the term "homestead property" has
 563 the same meaning as the term "homestead" as defined in s.
 564 192.001.

565 Section 10. Section 210.205, Florida Statutes, is created
 566 to read:

567 210.205 Cigarette tax distribution reporting.—By March 15
 568 of each year, each entity that received a distribution pursuant
 569 to s. 210.20(2)(b) in the immediately prior calendar year shall
 570 report to the Office of Economic and Demographic Research the
 571 following information:

572 (1) An itemized accounting of all expenditures of the
 573 funds distributed in the immediately prior calendar year,
 574 including amounts spent on debt service.

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

576 funds have been pledged for debt service.

577 (3) The original principal amount and current debt service
 578 schedule of any bonds or other borrowing for which the
 579 distributed funds have been pledged for debt service.

580 Section 11. Effective January 1, 2019, paragraphs (c) and
 581 (d) of subsection (1) of section 212.031, Florida Statutes, are
 582 amended to read:

583 212.031 Tax on rental or license fee for use of real
 584 property.—

585 (1)

586 (c) For the exercise of such privilege, a tax is levied at
 587 the rate of 5.5 ~~5.8~~ percent of and on the total rent or license
 588 fee charged for such real property by the person charging or
 589 collecting the rental or license fee. The total rent or license
 590 fee charged for such real property shall include payments for
 591 the granting of a privilege to use or occupy real property for
 592 any purpose and shall include base rent, percentage rents, or
 593 similar charges. Such charges shall be included in the total
 594 rent or license fee subject to tax under this section whether or
 595 not they can be attributed to the ability of the lessor's or
 596 licensor's property as used or operated to attract customers.
 597 Payments for intrinsically valuable personal property such as
 598 franchises, trademarks, service marks, logos, or patents are not
 599 subject to tax under this section. In the case of a contractual
 600 arrangement that provides for both payments taxable as total

601 rent or license fee and payments not subject to tax, the tax
 602 shall be based on a reasonable allocation of such payments and
 603 shall not apply to that portion which is for the nontaxable
 604 payments.

605 (d) When the rental or license fee of any such real
 606 property is paid by way of property, goods, wares, merchandise,
 607 services, or other thing of value, the tax shall be at the rate
 608 of 5.5 ~~5.8~~ percent of the value of the property, goods, wares,
 609 merchandise, services, or other thing of value.

610 Section 12. Paragraph (d) of subsection (2) of section
 611 212.055, Florida Statutes, is amended to read:

612 212.055 Discretionary sales surtaxes; legislative intent;
 613 authorization and use of proceeds.—It is the legislative intent
 614 that any authorization for imposition of a discretionary sales
 615 surtax shall be published in the Florida Statutes as a
 616 subsection of this section, irrespective of the duration of the
 617 levy. Each enactment shall specify the types of counties
 618 authorized to levy; the rate or rates which may be imposed; the
 619 maximum length of time the surtax may be imposed, if any; the
 620 procedure which must be followed to secure voter approval, if
 621 required; the purpose for which the proceeds may be expended;
 622 and such other requirements as the Legislature may provide.
 623 Taxable transactions and administrative procedures shall be as
 624 provided in s. 212.054.

625 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

626 (d) The proceeds of the surtax authorized by this
 627 subsection and any accrued interest shall be expended by the
 628 school district, within the county and municipalities within the
 629 county, or, in the case of a negotiated joint county agreement,
 630 within another county, to finance, plan, and construct
 631 infrastructure; to acquire any interest in land for public
 632 recreation, conservation, or protection of natural resources or
 633 to prevent or satisfy private property rights claims resulting
 634 from limitations imposed by the designation of an area of
 635 critical state concern; to provide loans, grants, or rebates to
 636 residential or commercial property owners who make energy
 637 efficiency improvements to their residential or commercial
 638 property, if a local government ordinance authorizing such use
 639 is approved by referendum; or to finance the closure of county-
 640 owned or municipally owned solid waste landfills that have been
 641 closed or are required to be closed by order of the Department
 642 of Environmental Protection. Any use of the proceeds or interest
 643 for purposes of landfill closure before July 1, 1993, is
 644 ratified. The proceeds and any interest may not be used for the
 645 operational expenses of infrastructure, except that a county
 646 that has a population of fewer than 75,000 and that is required
 647 to close a landfill may use the proceeds or interest for long-
 648 term maintenance costs associated with landfill closure.
 649 Counties, as defined in s. 125.011, and charter counties may, in
 650 addition, use the proceeds or interest to retire or service

651 indebtedness incurred for bonds issued before July 1, 1987, for
652 infrastructure purposes, and for bonds subsequently issued to
653 refund such bonds. Any use of the proceeds or interest for
654 purposes of retiring or servicing indebtedness incurred for
655 refunding bonds before July 1, 1999, is ratified.

656 1. For the purposes of this paragraph, the term
657 "infrastructure" means:

658 a. Any fixed capital expenditure or fixed capital outlay
659 associated with the construction, reconstruction, or improvement
660 of public facilities that have a life expectancy of 5 or more
661 years, any related land acquisition, land improvement, design,
662 and engineering costs, and all other professional and related
663 costs required to bring the public facilities into service. For
664 purposes of this sub-subparagraph, the term "public facilities"
665 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
666 or s. 189.012(5), and also includes facilities that are
667 necessary to carry out governmental purposes, including, but not
668 limited to, fire stations, general governmental office
669 buildings, and animal shelters, regardless of whether the
670 facilities are owned by the local taxing authority or another
671 governmental entity.

672 b. A fire department vehicle, an emergency medical service
673 vehicle, a sheriff's office vehicle, a police department
674 vehicle, or any other vehicle, and the equipment necessary to
675 outfit the vehicle for its official use or equipment that has a

676 life expectancy of at least 5 years.

677 c. Any expenditure for the construction, lease, or
 678 maintenance of, or provision of utilities or security for,
 679 facilities, as defined in s. 29.008.

680 d. Any fixed capital expenditure or fixed capital outlay
 681 associated with the improvement of private facilities that have
 682 a life expectancy of 5 or more years and that the owner agrees
 683 to make available for use on a temporary basis as needed by a
 684 local government as a public emergency shelter or a staging area
 685 for emergency response equipment during an emergency officially
 686 declared by the state or by the local government under s.
 687 252.38. Such improvements are limited to those necessary to
 688 comply with current standards for public emergency evacuation
 689 shelters. The owner must enter into a written contract with the
 690 local government providing the improvement funding to make the
 691 private facility available to the public for purposes of
 692 emergency shelter at no cost to the local government for a
 693 minimum of 10 years after completion of the improvement, with
 694 the provision that the obligation will transfer to any
 695 subsequent owner until the end of the minimum period.

696 e. Any land acquisition expenditure for a residential
 697 housing project in which at least 30 percent of the units are
 698 affordable to individuals or families whose total annual
 699 household income does not exceed 120 percent of the area median
 700 income adjusted for household size, if the land is owned by a

701 local government or by a special district that enters into a
702 written agreement with the local government to provide such
703 housing. The local government or special district may enter into
704 a ground lease with a public or private person or entity for
705 nominal or other consideration for the construction of the
706 residential housing project on land acquired pursuant to this
707 sub-subparagraph.

708 2. For the purposes of this paragraph, the term "energy
709 efficiency improvement" means any energy conservation and
710 efficiency improvement that reduces consumption through
711 conservation or a more efficient use of electricity, natural
712 gas, propane, or other forms of energy on the property,
713 including, but not limited to, air sealing; installation of
714 insulation; installation of energy-efficient heating, cooling,
715 or ventilation systems; installation of solar panels; building
716 modifications to increase the use of daylight or shade;
717 replacement of windows; installation of energy controls or
718 energy recovery systems; installation of electric vehicle
719 charging equipment; installation of systems for natural gas fuel
720 as defined in s. 206.9951; and installation of efficient
721 lighting equipment.

722 3. Notwithstanding any other provision of this subsection,
723 a local government infrastructure surtax imposed or extended
724 after July 1, 1998, may allocate up to 15 percent of the surtax
725 proceeds for deposit into a trust fund within the county's

726 accounts created for the purpose of funding economic development
 727 projects having a general public purpose of improving local
 728 economies, including the funding of operational costs and
 729 incentives related to economic development. The ballot statement
 730 must indicate the intention to make an allocation under the
 731 authority of this subparagraph.

732 Section 13. Paragraph (p) of subsection (5) of section
 733 212.08, Florida Statutes, is amended to read:

734 212.08 Sales, rental, use, consumption, distribution, and
 735 storage tax; specified exemptions.—The sale at retail, the
 736 rental, the use, the consumption, the distribution, and the
 737 storage to be used or consumed in this state of the following
 738 are hereby specifically exempt from the tax imposed by this
 739 chapter.

740 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

742 1. Authorization.—Persons who are registered with the
 743 department under s. 212.18 to collect or remit sales or use tax
 744 and who make donations to eligible sponsors are eligible for tax
 745 credits against their state sales and use tax liabilities as
 746 provided in this paragraph:

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

749 b. The credit shall be granted as a refund against state
 750 sales and use taxes reported on returns and remitted in the 12

751 months preceding the date of application to the department for
 752 the credit as required in sub-subparagraph 3.c. If the annual
 753 credit is not fully used through such refund because of
 754 insufficient tax payments during the applicable 12-month period,
 755 the unused amount may be included in an application for a refund
 756 made pursuant to sub-subparagraph 3.c. in subsequent years
 757 against the total tax payments made for such year. Carryover
 758 credits may be applied for a 3-year period without regard to any
 759 time limitation that would otherwise apply under s. 215.26.

760 c. A person may not receive more than \$200,000 in annual
 761 tax credits for all approved community contributions made in any
 762 one year.

763 d. All proposals for the granting of the tax credit
 764 require the prior approval of the Department of Economic
 765 Opportunity.

766 e. The total amount of tax credits which may be granted
 767 for all programs approved under this paragraph, s. 220.183, and
 768 s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year, \$17
 769 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
 770 and \$10.5 million in each fiscal year thereafter for projects
 771 that provide housing opportunities for persons with special
 772 needs or homeownership opportunities for low-income households
 773 or very-low-income households and \$3.5 million each fiscal year
 774 for all other projects. As used in this paragraph, the term
 775 "person with special needs" has the same meaning as in s.

776 420.0004 and the terms "low-income person," "low-income
 777 household," "very-low-income person," and "very-low-income
 778 household" have the same meanings as in s. 420.9071.

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

782 2. Eligibility requirements.—

783 a. A community contribution by a person must be in the
 784 following form:

785 (I) Cash or other liquid assets;

786 (II) Real property, including 100 percent ownership of a
 787 real property holding company;

788 (III) Goods or inventory; or

789 (IV) Other physical resources identified by the Department
 790 of Economic Opportunity.

791
 792 For purposes of this sub-subparagraph, the term "real property
 793 holding company" means a Florida entity, such as a Florida
 794 limited liability company, that is wholly owned by the person;
 795 is the sole owner of real property, as defined in s.

796 192.001(12), located in the state; is disregarded as an entity
 797 for federal income tax purposes pursuant to 26 C.F.R. s.

798 301.7701-3(b)(1)(ii); and at the time of contribution to an

799 eligible sponsor, has no material assets other than the real
 800 property and any other property that qualifies as a community

801 contribution.

802 b. All community contributions must be reserved
803 exclusively for use in a project. As used in this sub-
804 subparagraph, the term "project" means activity undertaken by an
805 eligible sponsor which is designed to construct, improve, or
806 substantially rehabilitate housing that is affordable to low-
807 income households or very-low-income households; designed to
808 provide housing opportunities for persons with special needs;
809 designed to provide commercial, industrial, or public resources
810 and facilities; or designed to improve entrepreneurial and job-
811 development opportunities for low-income persons. A project may
812 be the investment necessary to increase access to high-speed
813 broadband capability in a rural community that had an enterprise
814 zone designated pursuant to chapter 290 as of May 1, 2015,
815 including projects that result in improvements to communications
816 assets that are owned by a business. A project may include the
817 provision of museum educational programs and materials that are
818 directly related to a project approved between January 1, 1996,
819 and December 31, 1999, and located in an area which was in an
820 enterprise zone designated pursuant to s. 290.0065 as of May 1,
821 2015. This paragraph does not preclude projects that propose to
822 construct or rehabilitate housing for low-income households or
823 very-low-income households on scattered sites or housing
824 opportunities for persons with special needs. With respect to
825 housing, contributions may be used to pay the following eligible

826 special needs, low-income, and very-low-income housing-related
 827 activities:

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

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

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

836 (IV) Removal of liens recorded against residential
 837 property by municipal, county, or special district local
 838 governments if satisfaction of the lien is a necessary precedent
 839 to the transfer of the property to a low-income person or very-
 840 low-income person for the purpose of promoting home ownership.
 841 Contributions for lien removal must be received from a
 842 nonrelated third party.

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

845 (I) A community action program;

846 (II) A nonprofit community-based development organization
 847 whose mission is the provision of housing for persons with
 848 special needs, low-income households, or very-low-income
 849 households or increasing entrepreneurial and job-development
 850 opportunities for low-income persons;

- 851 (III) A neighborhood housing services corporation;
- 852 (IV) A local housing authority created under chapter 421;
- 853 (V) A community redevelopment agency created under s.
- 854 163.356;
- 855 (VI) A historic preservation district agency or
- 856 organization;
- 857 (VII) A local workforce development board;
- 858 (VIII) A direct-support organization as provided in s.
- 859 1009.983;
- 860 (IX) An enterprise zone development agency created under
- 861 s. 290.0056;
- 862 (X) A community-based organization incorporated under
- 863 chapter 617 which is recognized as educational, charitable, or
- 864 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
- 865 and whose bylaws and articles of incorporation include
- 866 affordable housing, economic development, or community
- 867 development as the primary mission of the corporation;
- 868 (XI) Units of local government;
- 869 (XII) Units of state government; or
- 870 (XIII) Any other agency that the Department of Economic
- 871 Opportunity designates by rule.
- 872
- 873 A contributing person may not have a financial interest in the
- 874 eligible sponsor.
- 875 d. The project must be located in an area which was in an

876 enterprise zone designated pursuant to chapter 290 as of May 1,
 877 2015, or a Front Porch Florida Community, unless the project
 878 increases access to high-speed broadband capability in a rural
 879 community that had an enterprise zone designated pursuant to
 880 chapter 290 as of May 1, 2015, but is physically located outside
 881 the designated rural zone boundaries. Any project designed to
 882 construct or rehabilitate housing for low-income households or
 883 very-low-income households or housing opportunities for persons
 884 with special needs is exempt from the area requirement of this
 885 sub-subparagraph.

886 e.(I) If, during the first 10 business days of the state
 887 fiscal year, eligible tax credit applications for projects that
 888 provide housing opportunities for persons with special needs or
 889 homeownership opportunities for low-income households or very-
 890 low-income households are received for less than the annual tax
 891 credits available for those projects, the Department of Economic
 892 Opportunity shall grant tax credits for those applications and
 893 grant remaining tax credits on a first-come, first-served basis
 894 for subsequent eligible applications received before the end of
 895 the state fiscal year. If, during the first 10 business days of
 896 the state fiscal year, eligible tax credit applications for
 897 projects that provide housing opportunities for persons with
 898 special needs or homeownership opportunities for low-income
 899 households or very-low-income households are received for more
 900 than the annual tax credits available for those projects, the

901 Department of Economic Opportunity shall grant the tax credits
 902 for those applications as follows:

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

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

914 (II) If, during the first 10 business days of the state
 915 fiscal year, eligible tax credit applications for projects other
 916 than those that provide housing opportunities for persons with
 917 special needs or homeownership opportunities for low-income
 918 households or very-low-income households are received for less
 919 than the annual tax credits available for those projects, the
 920 Department of Economic Opportunity shall grant tax credits for
 921 those applications and shall grant remaining tax credits on a
 922 first-come, first-served basis for subsequent eligible
 923 applications received before the end of the state fiscal year.
 924 If, during the first 10 business days of the state fiscal year,
 925 eligible tax credit applications for projects other than those

926 that provide housing opportunities for persons with special
 927 needs or homeownership opportunities for low-income households
 928 or very-low-income households are received for more than the
 929 annual tax credits available for those projects, the Department
 930 of Economic Opportunity shall grant the tax credits for those
 931 applications on a pro rata basis.

932 3. Application requirements.—

933 a. An eligible sponsor seeking to participate in this
 934 program must submit a proposal to the Department of Economic
 935 Opportunity which sets forth the name of the sponsor, a
 936 description of the project, and the area in which the project is
 937 located, together with such supporting information as is
 938 prescribed by rule. The proposal must also contain a resolution
 939 from the local governmental unit in which the project is located
 940 certifying that the project is consistent with local plans and
 941 regulations.

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

951 for each individual contribution that it makes to each
952 individual project.

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

960 4. Administration.—

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

964 b. The decision of the Department of Economic Opportunity
965 must be in writing, and, if approved, the notification shall
966 state the maximum credit allowable to the person. Upon approval,
967 the Department of Economic Opportunity shall transmit a copy of
968 the decision to the department.

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

974 d. The Department of Economic Opportunity shall, in
975 consultation with the statewide and regional housing and

976 financial intermediaries, market the availability of the
 977 community contribution tax credit program to community-based
 978 organizations.

979 Section 14. Section 212.099, Florida Statutes, is created
 980 to read:

981 212.099 Florida Sales Tax Credit Scholarship Program—

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

983 (a) "Eligible business" means a person defined as a dealer
 984 under chapter 212.

985 (b) "Eligible contribution" or "contribution" means a
 986 monetary contribution from an eligible business to an eligible
 987 nonprofit scholarship-funding organization to be used pursuant
 988 to ss. 1002.385 or 1002.395. The eligible business making the
 989 contribution may not designate a specific student as the
 990 beneficiary of the contribution.

991 (c) "Eligible nonprofit scholarship-funding organization"
 992 or "organization" has the same meaning as provided in s.
 993 1002.395(2) (f).

994 (d) "Business-funded scholarship" means an annual amount
 995 of financial aid created by an eligible business when the
 996 business makes an eligible contribution in an amount that, if
 997 awarded to a single student, would equal the maximum scholarship
 998 award authorized pursuant to s. 1002.395.

999 (2) An eligible business may apply to the department for a
 1000 tax credit under this section. An eligible business is allowed a

1001 credit against the state tax imposed under this chapter in an
 1002 amount equal to each business-funded scholarship created by the
 1003 eligible business.

1004 (3) (a) The eligible business shall specify in the
 1005 application the applicable state fiscal year for the credit. The
 1006 department shall approve tax credits on a first-come, first-
 1007 served basis.

1008 (b) Within 10 days after approving or denying an
 1009 application, the department shall provide a copy of its approval
 1010 or denial letter to the eligible nonprofit scholarship-funding
 1011 organization specified by the eligible business in the
 1012 application.

1013 (4) An eligible nonprofit scholarship-funding organization
 1014 that receives eligible contributions pursuant to this section
 1015 shall provide the eligible business with a receipt of the total
 1016 amount funds received and the number of scholarships created.
 1017 The eligible business shall provide this information to the
 1018 department pursuant to s. 212.11(5). The organization shall
 1019 separately account for each scholarship funded pursuant to this
 1020 section.

1021 (5) If a tax credit approved under this section is not
 1022 fully used within the specified state fiscal year because of
 1023 insufficient tax liability on the part of the eligible business,
 1024 the unused amount may be carried forward for a period not to
 1025 exceed 10 years.

1026 (6) An eligible business may not convey, assign, or
 1027 transfer an approved tax credit or a carryforward tax credit to
 1028 another entity unless all of the assets of the eligible business
 1029 are conveyed, assigned, or transferred in the same transaction.
 1030 However, a tax credit may be conveyed, transferred, or assigned
 1031 between members of an affiliated group of corporations. An
 1032 eligible business shall notify the department of its intent to
 1033 convey, transfer, or assign a tax credit to another member
 1034 within an affiliated group of corporations. The amount conveyed,
 1035 transferred, or assigned is available to another member of the
 1036 affiliated group of corporations upon approval by the
 1037 department.

1038 (7) Within any state fiscal year, an eligible business may
 1039 rescind all or part of a tax credit approved under this section.
 1040 The amount rescinded shall become available for that state
 1041 fiscal year to another eligible business as approved by the
 1042 department if the business receives notice from the department
 1043 that the rescindment has been accepted by the department. Any
 1044 amount rescinded under this subsection shall become available to
 1045 an eligible business on a first-come, first-served basis based
 1046 on tax credit applications received after the date the
 1047 rescindment is accepted by the department.

1048 (8) Within 10 days after approving or denying an
 1049 application for the conveyance, transfer, or assignment of a tax
 1050 credit under subsection (5) or the rescindment of a tax credit

1051 under subsection (6), the department shall provide a copy of its
 1052 approval or denial letter to the eligible nonprofit scholarship-
 1053 funding organization specified by the eligible business. The
 1054 department shall also include the eligible nonprofit
 1055 scholarship-funding organization specified by the eligible
 1056 business on all letters or correspondence of acknowledgment for
 1057 tax credits under this section.

1058 (9) The sum of tax credits that may be approved by the
 1059 department in any state fiscal year is \$154 million.

1060 (10) For purposes of the distributions of tax revenue
 1061 under s. 212.20, the department shall disregard any tax credits
 1062 allowed under this section to ensure that any reduction in tax
 1063 revenue received that is attributable to the tax credits results
 1064 only in a reduction in distributions to the General Revenue
 1065 Fund.

1066 (11) The department shall adopt rules to administer this
 1067 section.

1068 Section 15. Section 212.1831, Florida Statutes, is amended
 1069 to read:

1070 212.1831 Credit for contributions to eligible nonprofit
 1071 scholarship-funding organizations.—There is allowed a credit of
 1072 100 percent of an eligible contribution made to an eligible
 1073 nonprofit scholarship-funding organization under s. 1002.395
 1074 against any tax imposed by the state and due under this chapter
 1075 from a direct pay permit holder as a result of the direct pay

1076 | permit held pursuant to s. 212.183. For purposes of the dealer's
 1077 | credit granted for keeping prescribed records, filing timely tax
 1078 | returns, and properly accounting and remitting taxes under s.
 1079 | 212.12, the amount of tax due used to calculate the credit shall
 1080 | include any eligible contribution made to an eligible nonprofit
 1081 | scholarship-funding organization from a direct pay permit
 1082 | holder. For purposes of the distributions of tax revenue under
 1083 | s. 212.20, the department shall disregard any tax credits
 1084 | allowed under this section to ensure that any reduction in tax
 1085 | revenue received that is attributable to the tax credits results
 1086 | only in a reduction in distributions to the General Revenue
 1087 | Fund. The provisions of s. 1002.395 apply to the credit
 1088 | authorized by this section.

1089 | Section 16. Section 212.205, Florida Statutes, is created
 1090 | to read:

1091 | 212.205 Sales tax distribution reporting.—By March 15 of
 1092 | each year, each person that received a distribution pursuant to
 1093 | s. 212.20(6)(d)6.b.-f., in the immediately prior calendar year
 1094 | shall report to the Office of Economic and Demographic Research
 1095 | the following information:

1096 | (1) An itemized accounting of all expenditures of the
 1097 | funds distributed in the immediately prior calendar year,
 1098 | including amounts spent on debt service.

1099 | (2) A statement indicating what portion of the distributed
 1100 | funds have been pledged for debt service.

1101 (3) The original principal amount, and current debt
 1102 service schedule of any bonds or other borrowing for which the
 1103 distributed funds have been pledged for debt service.

1104 Section 17. Effective upon this act becoming a law,
 1105 subsection (21) is added to section 213.053, Florida Statutes,
 1106 to read:

1107 213.053 Confidentiality and information sharing.—

1108 (21) (a) For purposes of this subsection, the term:

1109 1. "Eligible nonprofit scholarship-funding organization"

1110 means an eligible nonprofit scholarship-funding organization as
 1111 defined in s. 1002.395(2) that meets the criteria in s.

1112 1002.395(6) to use up to 3 percent of eligible contributions for
 1113 administrative expenses.

1114 2. "Taxpayer" has the same meaning as in s. 220.03, unless
 1115 disclosure of the taxpayer's name and address would violate any
 1116 term of an information-sharing agreement between the department
 1117 and an agency of the Federal Government.

1118 (b) The department, upon request, shall provide to an
 1119 eligible nonprofit scholarship-funding organization that
 1120 provides scholarships under s. 1002.395 a list of the 200
 1121 taxpayers with the greatest total corporate income or franchise
 1122 tax due as reported on the taxpayer's return filed pursuant to
 1123 s. 220.22 during the previous calendar year. The list must be in
 1124 alphabetical order based on the taxpayer's name and shall
 1125 contain the taxpayer's address. The list may not disclose the

1126 amount of tax owed by any taxpayer.

1127 (c) An eligible nonprofit scholarship-funding organization
 1128 may request the list once each calendar year. The department
 1129 shall provide the list within 45 days after the request is made.

1130 (d) Any taxpayer information contained in the list may be
 1131 used by the eligible nonprofit scholarship-funding organization
 1132 only to notify the taxpayer of the opportunity to make an
 1133 eligible contribution to the Florida Tax Credit Scholarship
 1134 Program under s. 1002.395. Any information furnished to an
 1135 eligible nonprofit scholarship-funding organization under this
 1136 subsection may not be further disclosed by the organization
 1137 except as provided in this paragraph.

1138 (e) An eligible nonprofit scholarship-funding
 1139 organization, its officers, and employees are subject to the
 1140 same requirements of confidentiality and the same penalties for
 1141 violating confidentiality as the department and its employees.
 1142 Breach of confidentiality is a misdemeanor of the first degree,
 1143 punishable as provided by s. 775.082 or s. 775.083.

1144 Section 18. Section 218.131, Florida Statutes, is created
 1145 to read:

1146 218.131 Offset for tax loss associated with reductions in
 1147 value of certain residences due to specified hurricanes.—

1148 (1) In the 2019-2020 fiscal year, the Legislature shall
 1149 appropriate moneys to offset the reductions in ad valorem tax
 1150 revenue experienced by fiscally constrained counties, as defined

1151 in s. 218.67(1) and all taxing jurisdictions within such
 1152 counties, which occur as a direct result of the implementation
 1153 of s. 197.318. The moneys appropriated for this purpose shall be
 1154 distributed in January 2020 among the affected taxing
 1155 jurisdictions based on each jurisdiction's reduction in ad
 1156 valorem tax revenue resulting from the implementation of s.
 1157 197.318.

1158 (2) On or before November 15, 2019, each affected taxing
 1159 jurisdiction shall apply to the Department of Revenue to
 1160 participate in the distribution of the appropriation and provide
 1161 documentation supporting the taxing jurisdiction's reduction in
 1162 ad valorem tax revenue in the form and manner prescribed by the
 1163 department. The documentation must include a copy of the notice
 1164 required by s. 197.318(4) (b) from the tax collector who reports
 1165 to the affected taxing jurisdiction the reduction in ad valorem
 1166 taxes it will incur as a result of implementation of s. 197.318.
 1167 If a fiscally constrained county or an eligible taxing
 1168 jurisdiction within such county fails to apply for the
 1169 distribution, its share shall revert to the fund from which the
 1170 appropriation was made.

1171 Section 19. Section 218.135, Florida Statutes, is created
 1172 to read:

1173 218.135 Offset for tax loss associated with reductions in
 1174 value of certain citrus fruit packing and processing equipment.-

1175 (1) For the 2018-2019 fiscal year, the Legislature shall

1176 appropriate moneys to offset the reductions in ad valorem tax
 1177 revenue experienced by fiscally constrained counties, as defined
 1178 in s. 218.67(1), which occur as a direct result of the
 1179 implementation of s. 193.4516. The moneys appropriated for this
 1180 purpose shall be distributed in January of 2019 among the
 1181 fiscally constrained counties based on each county's proportion
 1182 of the total reduction in ad valorem tax revenue resulting from
 1183 the implementation s. 193.4516.

1184 (2) On or before November 15 of 2018, each fiscally
 1185 constrained county shall apply to the Department of Revenue to
 1186 participate in the distribution of the appropriation and provide
 1187 documentation supporting the county's estimated reduction in ad
 1188 valorem tax revenue in the form and manner prescribed by the
 1189 department. The documentation must include an estimate of the
 1190 reduction in taxable value directly attributable to the
 1191 implementation of s. 193.4516 for all county taxing
 1192 jurisdictions within the county and shall be prepared by the
 1193 property appraiser in each fiscally constrained county. The
 1194 documentation shall also include the county millage rates
 1195 applicable in all such jurisdictions for the current year and
 1196 the prior year, rolled-back rates determined as provided in s.
 1197 200.065 for each county taxing jurisdiction, and maximum millage
 1198 rates that could have been levied by majority vote pursuant to
 1199 s. 200.065(5). For purposes of this section, each fiscally
 1200 constrained county's reduction in ad valorem tax revenue shall

1201 be calculated as 95 percent of the estimated reduction in
 1202 taxable value multiplied by the lesser of the 2018 applicable
 1203 millage rate or the applicable millage rate for each county
 1204 taxing jurisdiction in the current year. If a fiscally
 1205 constrained county fails to apply for the distribution, its
 1206 share shall revert to the fund from which the appropriation was
 1207 made.

1208 Section 20. For the 2018-2019 fiscal year, the sum of
 1209 \$650,000 in nonrecurring funds is appropriated from the General
 1210 Revenue Fund to the Department of Revenue to implement the
 1211 provisions of s. 218.135, Florida Statutes.

1212 Section 21. Paragraph (a) of subsection (1) of section
 1213 220.13, Florida Statutes, is amended to read:

1214 220.13 "Adjusted federal income" defined.—

1215 (1) The term "adjusted federal income" means an amount
 1216 equal to the taxpayer's taxable income as defined in subsection
 1217 (2), or such taxable income of more than one taxpayer as
 1218 provided in s. 220.131, for the taxable year, adjusted as
 1219 follows:

1220 (a) Additions.—There shall be added to such taxable
 1221 income:

1222 1.a. The amount of any tax upon or measured by income,
 1223 excluding taxes based on gross receipts or revenues, paid or
 1224 accrued as a liability to the District of Columbia or any state
 1225 of the United States which is deductible from gross income in

1226 | the computation of taxable income for the taxable year.

1227 | b. Notwithstanding sub-subparagraph a., if a credit taken

1228 | under s. 220.1875 is added to taxable income in a previous

1229 | taxable year under subparagraph 11. and is taken as a deduction

1230 | for federal tax purposes in the current taxable year, the amount

1231 | of the deduction allowed shall not be added to taxable income in

1232 | the current year. The exception in this sub-subparagraph is

1233 | intended to ensure that the credit under s. 220.1875 is added in

1234 | the applicable taxable year and does not result in a duplicate

1235 | addition in a subsequent year.

1236 | 2. The amount of interest which is excluded from taxable

1237 | income under s. 103(a) of the Internal Revenue Code or any other

1238 | federal law, less the associated expenses disallowed in the

1239 | computation of taxable income under s. 265 of the Internal

1240 | Revenue Code or any other law, excluding 60 percent of any

1241 | amounts included in alternative minimum taxable income, as

1242 | defined in s. 55(b) (2) of the Internal Revenue Code, if the

1243 | taxpayer pays tax under s. 220.11(3).

1244 | 3. In the case of a regulated investment company or real

1245 | estate investment trust, an amount equal to the excess of the

1246 | net long-term capital gain for the taxable year over the amount

1247 | of the capital gain dividends attributable to the taxable year.

1248 | 4. That portion of the wages or salaries paid or incurred

1249 | for the taxable year which is equal to the amount of the credit

1250 | allowable for the taxable year under s. 220.181. This

1251 subparagraph shall expire on the date specified in s. 290.016
 1252 for the expiration of the Florida Enterprise Zone Act.

1253 5. That portion of the ad valorem school taxes paid or
 1254 incurred for the taxable year which is equal to the amount of
 1255 the credit allowable for the taxable year under s. 220.182. This
 1256 subparagraph shall expire on the date specified in s. 290.016
 1257 for the expiration of the Florida Enterprise Zone Act.

1258 6. The amount taken as a credit under s. 220.195 which is
 1259 deductible from gross income in the computation of taxable
 1260 income for the taxable year.

1261 7. That portion of assessments to fund a guaranty
 1262 association incurred for the taxable year which is equal to the
 1263 amount of the credit allowable for the taxable year.

1264 8. In the case of a nonprofit corporation which holds a
 1265 pari-mutuel permit and which is exempt from federal income tax
 1266 as a farmers' cooperative, an amount equal to the excess of the
 1267 gross income attributable to the pari-mutuel operations over the
 1268 attributable expenses for the taxable year.

1269 9. The amount taken as a credit for the taxable year under
 1270 s. 220.1895.

1271 10. Up to nine percent of the eligible basis of any
 1272 designated project which is equal to the credit allowable for
 1273 the taxable year under s. 220.185.

1274 11. The amount taken as a credit for the taxable year
 1275 under s. 220.1875. The addition in this subparagraph is intended

1276 to ensure that the same amount is not allowed for the tax
 1277 purposes of this state as both a deduction from income and a
 1278 credit against the tax. This addition is not intended to result
 1279 in adding the same expense back to income more than once.

1280 12. The amount taken as a credit for the taxable year
 1281 under s. 220.192.

1282 13. The amount taken as a credit for the taxable year
 1283 under s. 220.193.

1284 14. Any portion of a qualified investment, as defined in
 1285 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1286 taken as a credit against income tax pursuant to s. 288.9916.

1287 15. The costs to acquire a tax credit pursuant to s.
 1288 288.1254(5) that are deducted from or otherwise reduce federal
 1289 taxable income for the taxable year.

1290 16. The amount taken as a credit for the taxable year
 1291 pursuant to s. 220.194.

1292 17. The amount taken as a credit for the taxable year
 1293 under s. 220.196. The addition in this subparagraph is intended
 1294 to ensure that the same amount is not allowed for the tax
 1295 purposes of this state as both a deduction from income and a
 1296 credit against the tax. The addition is not intended to result
 1297 in adding the same expense back to income more than once.

1298 Section 22. Paragraph (c) of subsection (1) of section
 1299 220.183, Florida Statutes, is amended to read:

1300 220.183 Community contribution tax credit.—

1301 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 1302 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 1303 SPENDING.—

1304 (c) The total amount of tax credit which may be granted
 1305 for all programs approved under this section, s. 212.08(5)(p),
 1306 and s. 624.5105 is \$10.5 million in the 2018-2019 fiscal year,
 1307 \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal
 1308 year, and \$10.5 million in each fiscal year thereafter for
 1309 projects that provide housing opportunities for persons with
 1310 special needs as defined in s. 420.0004 and homeownership
 1311 opportunities for low-income households or very-low-income
 1312 households as defined in s. 420.9071 and \$3.5 million each
 1313 fiscal year for all other projects.

1314 Section 23. Paragraph (f) of subsection (2) of section
 1315 220.1845, Florida Statutes, is amended to read:

1316 220.1845 Contaminated site rehabilitation tax credit.—

1317 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1318 (f) The total amount of the tax credits which may be
 1319 granted under this section is \$23 million in the 2018-2019
 1320 fiscal year and \$10 million each fiscal year thereafter.

1321 Section 24. Subsection (1) of section 220.1875, Florida
 1322 Statutes, is amended, and subsection (4) is added to that
 1323 section to read:

1324 220.1875 Credit for contributions to eligible nonprofit
 1325 scholarship-funding organizations.—

1326 (1) There is allowed a credit of 100 percent of an
 1327 eligible contribution made to an eligible nonprofit scholarship-
 1328 funding organization under s. 1002.395 against any tax due for a
 1329 taxable year under this chapter after the application of any
 1330 other allowable credits by the taxpayer. An eligible
 1331 contribution must be made to an eligible nonprofit scholarship-
 1332 funding organization on or before the date the taxpayer is
 1333 required to file a return pursuant to s. 220.222. The credit
 1334 granted by this section shall be reduced by the difference
 1335 between the amount of federal corporate income tax taking into
 1336 account the credit granted by this section and the amount of
 1337 federal corporate income tax without application of the credit
 1338 granted by this section.

1339 (4) If a taxpayer applies and is approved for a credit
 1340 under s. 1002.395 after timely requesting an extension to file
 1341 under s. 220.222(2):

1342 (a) The credit does not reduce the amount of tax due for
 1343 purposes of the department's determination as to whether the
 1344 taxpayer was in compliance with the requirement to pay tentative
 1345 taxes under ss. 220.222 and 220.32.

1346 (b) The taxpayer's noncompliance with the requirement to
 1347 pay tentative taxes shall result in the revocation and
 1348 rescindment of any such credit.

1349 (c) The taxpayer shall be assessed for any taxes,
 1350 penalties, or interest due from the taxpayer's noncompliance

1351 with the requirement to pay tentative taxes.

1352 Section 25. Subsection (9) of section 318.14, Florida
 1353 Statutes, is amended to read:

1354 318.14 Noncriminal traffic infractions; exception;
 1355 procedures.—

1356 (9) Any person who does not hold a commercial driver
 1357 license or commercial learner's permit and who is cited while
 1358 driving a noncommercial motor vehicle for an infraction under
 1359 this section other than a violation of s. 316.183(2), s.
 1360 316.187, or s. 316.189 when the driver exceeds the posted limit
 1361 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
 1362 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
 1363 lieu of a court appearance, elect to attend in the location of
 1364 his or her choice within this state a basic driver improvement
 1365 course approved by the Department of Highway Safety and Motor
 1366 Vehicles. In such a case, adjudication must be withheld, any
 1367 civil penalty that is imposed by s. 318.18(3) must be reduced by
 1368 18 percent, and points, as provided by s. 322.27, may not be
 1369 assessed. However, a person may not make an election under this
 1370 subsection if the person has made an election under this
 1371 subsection in the preceding 12 months. A person may not make
 1372 more than five elections within his or her lifetime under this
 1373 subsection. The requirement for community service under s.
 1374 318.18(8) is not waived by a plea of nolo contendere or by the
 1375 withholding of adjudication of guilt by a court. ~~If a person~~

1376 | ~~makes an election to attend a basic driver improvement course~~
 1377 | ~~under this subsection, 18 percent of the civil penalty imposed~~
 1378 | ~~under s. 318.18(3) shall be deposited in the State Courts~~
 1379 | ~~Revenue Trust Fund; however, that portion is not revenue for~~
 1380 | ~~purposes of s. 28.36 and may not be used in establishing the~~
 1381 | ~~budget of the clerk of the court under that section or s. 28.35.~~

1382 | Section 26. Paragraph (b) of subsection (1) of section
 1383 | 318.15, Florida Statutes, is amended to read:

1384 | 318.15 Failure to comply with civil penalty or to appear;
 1385 | penalty.-

1386 | (1)

1387 | (b) However, a person who elects to attend driver
 1388 | improvement school and has paid the civil penalty as provided in
 1389 | s. 318.14(9), but who subsequently fails to attend the driver
 1390 | improvement school within the time specified by the court is
 1391 | ~~shall be~~ deemed to have admitted the infraction and shall be
 1392 | adjudicated guilty. If the person received ~~In such a case in~~
 1393 | ~~which there was~~ an 18-percent reduction pursuant to s. 318.14(9)
 1394 | ~~as it existed before February 1, 2009,~~ the person must pay the
 1395 | clerk of the court that amount and a processing fee of up to
 1396 | \$18, after which ~~no~~ additional penalties, court costs, or
 1397 | surcharges may not ~~shall~~ be imposed for the violation. In all
 1398 | other such cases, the person must pay the clerk a processing fee
 1399 | of up to \$18, after which ~~no~~ additional penalties, court costs,
 1400 | or surcharges may not ~~shall~~ be imposed for the violation. The

1401 clerk of the court shall notify the department of the person's
 1402 failure to attend driver improvement school and points shall be
 1403 assessed pursuant to s. 322.27.

1404 Section 27. Subsection (4) of section 376.30781, Florida
 1405 Statutes, is amended to read:

1406 376.30781 Tax credits for rehabilitation of drycleaning-
 1407 solvent-contaminated sites and brownfield sites in designated
 1408 brownfield areas; application process; rulemaking authority;
 1409 revocation authority.-

1410 (4) The Department of Environmental Protection is
 1411 responsible for allocating the tax credits provided for in s.
 1412 220.1845, which may not exceed a total of \$23 million in tax
 1413 credits in fiscal year 2018-2019 and \$10 million in tax credits
 1414 each fiscal year thereafter.

1415 Section 28. Paragraph (c) of subsection (1) of section
 1416 624.5105, Florida Statutes, is amended to read:

1417 624.5105 Community contribution tax credit; authorization;
 1418 limitations; eligibility and application requirements;
 1419 administration; definitions; expiration.-

1420 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.-

1421 (c) The total amount of tax credit which may be granted
 1422 for all programs approved under this section and ss.
 1423 212.08(5)(p) and 220.183 is \$10.5 million in the 2018-2019
 1424 fiscal year, \$17 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~
 1425 ~~2018~~ fiscal year, and \$10.5 million in each fiscal year

1426 thereafter for projects that provide housing opportunities for
 1427 persons with special needs as defined in s. 420.0004 or
 1428 homeownership opportunities for low-income or very-low-income
 1429 households as defined in s. 420.9071 and \$3.5 million each
 1430 fiscal year for all other projects.

1431 Section 29. Subsection (3) of section 741.01, Florida
 1432 Statutes, is amended to read:

1433 741.01 County court judge or clerk of the circuit court to
 1434 issue marriage license; fee.—

1435 (3) An additional fee of \$25 shall be paid to the clerk
 1436 upon receipt of the application for issuance of a marriage
 1437 license. The moneys collected shall be remitted by the clerk to
 1438 the Department of Revenue, monthly, for deposit in the State
 1439 Courts Revenue Trust Fund ~~General Revenue Fund~~.

1440 Section 30. Paragraph (j) of subsection (2) and paragraphs
 1441 (b), (c), (f), and (g) of subsection (5) of section 1002.395,
 1442 Florida Statutes, are amended to read:

1443 1002.395 Florida Tax Credit Scholarship Program.—

1444 (2) DEFINITIONS.—As used in this section, the term:

1445 (j) "Tax credit cap amount" means the maximum annual tax
 1446 credit amount that the department may approve for ~~in~~ a state
 1447 fiscal year.

1448 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—

1449 (b) A taxpayer may submit an application to the department
 1450 for a tax credit or credits under one or more of s. 211.0251, s.

1451 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.

1452 1. The taxpayer shall specify in the application each tax for

1453 which the taxpayer requests a credit and the applicable taxable

1454 year for a credit under s. 220.1875 or s. 624.51055 or the

1455 applicable state fiscal year for a credit under s. 211.0251, s.

1456 212.1831, or s. 561.1211. For purposes of s. 220.1875, a

1457 taxpayer may apply for a credit to be used for a prior taxable

1458 year before the date the taxpayer is required to file a return

1459 for that year pursuant to s. 220.222. The department shall

1460 approve tax credits on a first-come, first-served basis and must

1461 obtain the division's approval before approving a tax credit

1462 under s. 561.1211.

1463 2. Within 10 days after approving or denying an

1464 application, the department shall provide a copy of its approval

1465 or denial letter to the eligible nonprofit scholarship-funding

1466 organization specified by the taxpayer in the application.

1467 (c) If a tax credit approved under paragraph (b) is not

1468 fully used within the specified state fiscal year for credits

1469 under s. 211.0251, s. 212.1831, or s. 561.1211 or against taxes

1470 due for the specified taxable year for credits under s. 220.1875

1471 or s. 624.51055 because of insufficient tax liability on the

1472 part of the taxpayer, the unused amount shall ~~may~~ be carried

1473 forward for a period not to exceed 10 ~~5~~ years. For purposes of

1474 s. 220.1875, a carried forward credit may be used in a

1475 subsequent year after applying the other credits and unused

1476 carryovers in the order provided by s. 220.02(8). However, any
 1477 taxpayer that seeks to carry forward an unused amount of tax
 1478 credit must submit an application to the department for approval
 1479 of the carryforward tax credit in the year that the taxpayer
 1480 intends to use the carryforward. The department must obtain the
 1481 division's approval prior to approving the carryforward of a tax
 1482 credit under s. 561.1211.

1483 (f) Within 10 days after approving or denying ~~an~~
 1484 ~~application for a carryforward tax credit under paragraph (c),~~
 1485 the conveyance, transfer, or assignment of a tax credit under
 1486 paragraph (d), or the rescindment of a tax credit under
 1487 paragraph (e), the department shall provide a copy of its
 1488 approval or denial letter to the eligible nonprofit scholarship-
 1489 funding organization specified by the taxpayer. The department
 1490 shall also include the eligible nonprofit scholarship-funding
 1491 organization specified by the taxpayer on all letters or
 1492 correspondence of acknowledgment for tax credits under s.
 1493 212.1831.

1494 (g) For purposes of calculating the underpayment of
 1495 estimated corporate income taxes pursuant to s. 220.34 and tax
 1496 installment payments for taxes on insurance premiums or
 1497 assessments under s. 624.5092, the final amount due is the
 1498 amount after credits earned under s. 220.1875 or s. 624.51055
 1499 for contributions to eligible nonprofit scholarship-funding
 1500 organizations are deducted.

1501 1. For purposes of determining if a penalty or interest
 1502 shall be imposed for underpayment of estimated corporate income
 1503 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
 1504 a credit under s. 220.1875, reduce any ~~the following~~ estimated
 1505 payment in that taxable year by the amount of the credit. This
 1506 subparagraph applies to contributions made on or after July 1,
 1507 2014.

1508 2. For purposes of determining if a penalty under s.
 1509 624.5092 shall be imposed, an insurer may, after earning a
 1510 credit under s. 624.51055, reduce the following installment
 1511 payment of 27 percent of the amount of the net tax due as
 1512 reported on the return for the preceding year under s.
 1513 624.5092(2)(b) by the amount of the credit. This subparagraph
 1514 applies to contributions made on or after July 1, 2014.

1515 Section 31. Clothing, school supplies, personal computers,
 1516 and personal computer-related accessories; sales tax holiday.-

1517 (1) The tax levied under chapter 212, Florida Statutes,
 1518 may not be collected during the period from 12:01 a.m. on August
 1519 3, 2018, through 11:59 p.m. on August 12, 2018, on the retail
 1520 sale of:

1521 (a) Clothing, wallets, or bags, including handbags,
 1522 backpacks, fanny packs, and diaper bags, but excluding
 1523 briefcases, suitcases, and other garment bags, having a sales
 1524 price of \$60 or less per item. As used in this paragraph, the
 1525 term "clothing" means:

1526 1. Any article of wearing apparel intended to be worn on
1527 or about the human body, excluding watches, watchbands, jewelry,
1528 umbrellas, and handkerchiefs; and

1529 2. All footwear, excluding skis, swim fins, roller blades,
1530 and skates.

1531 (b) School supplies having a sales price of \$15 or less
1532 per item. As used in this paragraph, the term "school supplies"
1533 means pens, pencils, erasers, crayons, notebooks, notebook
1534 filler paper, legal pads, binders, lunch boxes, construction
1535 paper, markers, folders, poster board, composition books, poster
1536 paper, scissors, cellophane tape, glue or paste, rulers,
1537 computer disks, protractors, compasses, and calculators.

1538 (2) The tax levied under chapter 212, Florida Statutes,
1539 may not be collected during the period from 12:01 a.m. on August
1540 3, 2018, through 11:59 p.m. on August 12, 2018, on the first
1541 \$1,000 of the sales price of personal computers or personal
1542 computer-related accessories purchased for noncommercial home or
1543 personal use. For purposes of this subsection, the term:

1544 (a) "Personal computers" includes electronic book readers,
1545 laptops, desktops, handhelds, tablets, and tower computers. The
1546 term does not include cellular telephones, video game consoles,
1547 digital media receivers, or devices that are not primarily
1548 designed to process data.

1549 (b) "Personal computer-related accessories" includes
1550 keyboards, mice, personal digital assistants, monitors, other

1551 peripheral devices, modems, routers, and nonrecreational
1552 software, regardless of whether the accessories are used in
1553 association with a personal computer base unit. The term does
1554 not include furniture or systems, devices, software, or
1555 peripherals that are designed or intended primarily for
1556 recreational use.

1557 (c) "Monitors" does not include devices that include a
1558 television tuner.

1559 (3) The tax exemptions provided in this section do not
1560 apply to sales within a theme park or entertainment complex as
1561 defined in s. 509.013(9), Florida Statutes, within a public
1562 lodging establishment as defined in s. 509.013(4), Florida
1563 Statutes, or within an airport as defined in s. 330.27(2),
1564 Florida Statutes.

1565 (4) The tax exemptions provided in this section may apply
1566 at the option of a dealer if less than 5 percent of the dealer's
1567 gross sales of tangible personal property in the prior calendar
1568 year are comprised of items that would be exempt under this
1569 section. If a qualifying dealer chooses not to participate in
1570 the tax holiday, by August 1, 2018, the dealer must notify the
1571 Department of Revenue in writing of its election to collect
1572 sales tax during the holiday and must post a copy of that notice
1573 in a conspicuous location at its place of business.

1574 (5) The Department of Revenue may, and all conditions are
1575 deemed met to, adopt emergency rules pursuant to s. 120.54(4),

1576 Florida Statutes, to administer this section.

1577 (6) For the 2017-2018 fiscal year, the sum of \$243,814 in
 1578 nonrecurring funds is appropriated from the General Revenue Fund
 1579 to the Department of Revenue for the purpose of implementing
 1580 this section. Funds remaining unexpended or unencumbered from
 1581 this appropriation as of June 30, 2018, shall revert and be
 1582 reappropriated for the same purpose in the 2018-2019 fiscal
 1583 year.

1584 (7) This section shall take effect upon this act becoming
 1585 a law.

1586 Section 32. Disaster preparedness supplies; sales tax
 1587 holiday.—

1588 (1) The tax levied under chapter 212, Florida Statutes,
 1589 may not be collected during the period from 12:01 a.m. on May 4,
 1590 2018, through 11:59 p.m. on May 10, 2018; from 12:01 a.m. on
 1591 June 1, 2018, through 11:59 p.m. on June 7, 2018; and from 12:01
 1592 a.m. on July 6, 2018, through 11:59 p.m. on July 12, 2018, on
 1593 the retail sale of:

1594 (a) A portable self-powered light source selling for \$20
 1595 or less.

1596 (b) A portable self-powered radio, two-way radio, or
 1597 weather-band radio selling for \$50 or less.

1598 (c) A tarpaulin or other flexible waterproof sheeting
 1599 selling for \$50 or less.

1600 (d) An item normally sold as, or generally advertised as,
 1601 a ground anchor system or tie-down kit selling for \$50 or less.
 1602 (e) A gas or diesel fuel tank selling for \$25 or less.
 1603 (f) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
 1604 volt batteries, excluding automobile and boat batteries, selling
 1605 for \$30 or less.
 1606 (g) A nonelectric food storage cooler selling for \$30 or
 1607 less.
 1608 (h) A portable generator used to provide light or
 1609 communications or preserve food in the event of a power outage
 1610 selling for \$750 or less.
 1611 (i) Reusable ice selling for \$10 or less.
 1612 (2) The Department of Revenue may, and all conditions are
 1613 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 1614 and 120.54, Florida Statutes, to administer this section.
 1615 (3) The tax exemptions provided in this section do not
 1616 apply to sales within a theme park or entertainment complex as
 1617 defined in s. 509.013(9), Florida Statutes, within a public
 1618 lodging establishment as defined in s. 509.013(4), Florida
 1619 Statutes, or within an airport as defined in s. 330.27(2),
 1620 Florida Statutes.
 1621 (4) This section shall take effect upon this act becoming
 1622 a law.
 1623 Section 33. Equipment used to generate emergency electric
 1624 energy.-

1625 (1) The purchase of any equipment to generate emergency
1626 electric energy at a nursing home facility as defined in s.
1627 400.021(12) or an assisted living facility as defined in s.
1628 429.02(5), is exempt from the tax imposed under chapter 212,
1629 Florida Statutes, during the period from July 1, 2017, through
1630 December 31, 2018. The electric energy that is generated must be
1631 used at the home or facility and meet the energy needs for
1632 emergency generation for that size and class of facility.

1633 (2) The purchaser of the equipment must provide the dealer
1634 with an affidavit certifying that the equipment will only be
1635 used as provided in subsection (1).

1636 (3) The exemption provided in subsection (1) is limited to
1637 a maximum of \$15,000 in tax for the purchase of equipment for
1638 any single facility.

1639 (4) (a) The exemption under this section may be applied at
1640 the time of purchase or is available through a refund from the
1641 Department of Revenue of previously paid taxes. For purchases
1642 made before the effective date of this section, an application
1643 for refund must be submitted to the department within 6 months
1644 after the effective date of this section. For purchases made on
1645 or after the effective date of this section, if the exemption
1646 was not applied to the purchase, an application for refund must
1647 be submitted to the department within 6 months after the date of
1648 purchase.

1649 (b) The purchaser of the emergency electric equipment

1650 applying for a refund under this subsection must provide the
 1651 department with an affidavit certifying that the equipment will
 1652 only be used as provided in subsection (1).

1653 (5) A person furnishing a false affidavit to the dealer
 1654 pursuant to subsection (2) or the Department of Revenue pursuant
 1655 to subsection (4) is subject to the penalty set forth in s.
 1656 212.085 and as otherwise authorized by law.

1657 (6) The Department of Revenue may, and all conditions are
 1658 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 1659 and 120.54, Florida Statutes, to administer this section,
 1660 including the manner and form of refund applications and
 1661 guidelines as to the requisites for an affirmative showing of
 1662 qualification for the exemption provided in this section.

1663 (7) Notwithstanding any other provision of law, emergency
 1664 rules adopted pursuant to subsection (6) are effective for 6
 1665 months after adoption and may be renewed during the pendency of
 1666 procedures to adopt permanent rules addressing the subject of
 1667 the emergency rules.

1668 (8) This section shall take effect upon becoming a law and
 1669 operates retroactively to July 1, 2017.

1670 Section 34. Fencing materials used in agriculture.-

1671 (1) The purchase of fencing materials is exempt from the
 1672 tax imposed under chapter 212, Florida Statutes, during the
 1673 period from September 10, 2017, through May 31, 2018, if the
 1674 fencing materials will be or were used to repair damage to

1675 fences that occurred as a direct result of the impact of
1676 Hurricane Irma. The exemption provided by this section is
1677 available only through a refund from the Department of Revenue
1678 of previously paid taxes.

1679 (2) For purposes of the exemption provided in this
1680 section, the term:

1681 (a) "Agricultural land" means a farm, as defined in s.
1682 823.14, land that is an integral part of a farm operation, or
1683 land that is classified as agricultural land under s. 193.461.

1684 (b) "Fencing materials" means hog wire and nylon mesh
1685 netting used on agricultural land for protection from predatory
1686 or destructive animals and barbed wire fencing, and includes
1687 gates and materials used to construct or repair such fencing,
1688 used on a beef or dairy cattle farm.

1689 (3) To receive a refund pursuant to this section, the
1690 owner of the fencing materials or the real property into which
1691 the fencing materials were incorporated must apply to the
1692 Department of Revenue by December 31, 2018. The refund
1693 application must include the following information:

1694 (a) The name and address of the person claiming the
1695 refund.

1696 (b) The address and assessment roll parcel number of the
1697 agricultural land in which the fencing materials was or will be
1698 used.

1699 (c) The sales invoice or other proof of purchase of the

1700 fencing materials, showing the amount of sales tax paid, the
1701 date of purchase, and the name and address of the dealer from
1702 whom the materials were purchased.

1703 (d) An affidavit executed by the owner of the fencing
1704 materials or the real property into which the fencing materials
1705 were or will be incorporated including a statement that the
1706 fencing materials were or will be used to repair fencing damaged
1707 as a direct result of the impact of Hurricane Irma.

1708 (4) A person furnishing a false affidavit to the
1709 Department of Revenue pursuant to subsection (3) is subject to
1710 the penalty set forth in s. 212.085 and as otherwise authorized
1711 by law.

1712 (5) The Department of Revenue may, and all conditions are
1713 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
1714 Florida Statutes, governing the manner and format of refund
1715 applications and may establish guidelines as to the requisites
1716 for an affirmative showing of qualification for exemption under
1717 this section.

1718 (6) Notwithstanding any other provision of law, emergency
1719 rules adopted pursuant to subsection (5) are effective for 6
1720 months after adoption and may be renewed during the pendency of
1721 procedures to adopt permanent rules addressing the subject of
1722 the emergency rules.

1723 (7) This section shall take effect upon becoming a law and
1724 operates retroactively to September 10, 2017.

1725 Section 35. Building materials used in the repair of
1726 nonresidential farm buildings damaged by Hurricane Irma.—

1727 (1) Building materials used to repair a nonresidential
1728 farm building damaged as a direct result of the impact of
1729 Hurricane Irma and purchased during the period from September
1730 10, 2017, through May 31, 2018, are exempt from the tax imposed
1731 under chapter 212, Florida Statutes. The exemption provided by
1732 this section is available only through a refund of previously
1733 paid taxes.

1734 (2) For purposes of the exemption provided in this
1735 section, the term:

1736 (a) "Building materials" means tangible personal property
1737 that becomes a component part of a nonresidential farm building.

1738 (b) "Nonresidential farm building" has the same meaning as
1739 in s. 604.50, Florida Statutes.

1740 (3) To receive a refund pursuant to this section, the
1741 owner of the building materials or of the real property into
1742 which the building materials will be or were incorporated must
1743 apply to the Department of Revenue by December 31, 2018. The
1744 refund application must include the following information:

1745 (a) The name and address of the person claiming the
1746 refund.

1747 (b) The address and assessment roll parcel number of the
1748 real property where the building materials were or will be used.

1749 (c) The sales invoice or other proof of purchase of the

1750 building materials, showing the amount of sales tax paid, the
 1751 date of purchase, and the name and address of the dealer from
 1752 whom the materials were purchased.

1753 (d) An affidavit executed by the owner of the building
 1754 materials or the real property into which the building materials
 1755 will be or were incorporated including a statement that the
 1756 building materials were or will be used to repair the
 1757 nonresidential farm building damaged as a direct result of the
 1758 impact of Hurricane Irma.

1759 (4) A person furnishing a false affidavit to the
 1760 Department of Revenue pursuant to subsection (3) is subject to
 1761 the penalty set forth in s. 212.085 and as otherwise provided by
 1762 law.

1763 (5) The Department of Revenue may, and all conditions are
 1764 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 1765 Florida Statutes, governing the manner and format of refund
 1766 applications and may establish guidelines as to the requisites
 1767 for an affirmative showing of qualification for exemption under
 1768 this section.

1769 (6) Notwithstanding any other provision of law, emergency
 1770 rules adopted pursuant to subsection (5) are effective for 6
 1771 months after adoption and may be renewed during the pendency of
 1772 procedures to adopt permanent rules addressing the subject of
 1773 the emergency rules.

1774 (7) This section shall take effect upon becoming a law and

1775 operates retroactively to September 10, 2017.

1776 Section 36. Refund of fuel taxes used for agricultural
 1777 shipment after Hurricane Irma.—

1778 (1) Fuel purchased and used in this state during the
 1779 period from September 10, 2017, through June 30, 2018, which is
 1780 or was used in any motor vehicle driven or operated upon the
 1781 public highways of this state for agricultural shipment is
 1782 exempt from all state and county taxes authorized or imposed
 1783 under parts I and II of chapter 206, Florida Statutes, excluding
 1784 the taxes imposed under s. 206.41(1)(a) and (h), Florida
 1785 Statutes. The exemption provided by this section is available to
 1786 the fuel purchaser on the total in an amount equal to the fuel
 1787 tax imposed on fuel purchased for agricultural shipment during
 1788 the period from September 10, 2017, through June 30, 2018. The
 1789 exemption provided by this section is only available through a
 1790 refund from the Department of Revenue.

1791 (2) For purposes of the exemption provided in this
 1792 section, the term:

1793 (a) "Agricultural processing or storage facility" means
 1794 property used or useful in separating, cleaning, processing,
 1795 converting, packaging, handling, storing, and other activities
 1796 necessary to prepare crops, livestock, related products, and
 1797 other products of agriculture, and includes nonfarm facilities
 1798 that produce agricultural products in whole or in part through
 1799 natural processes, animal husbandry, and apiaries.

1800 (b) "Agricultural product" means the natural products of a
1801 farm, nursery, grove, orchard, vineyard, garden, or apiary,
1802 including livestock as defined in s. 585.01(13).

1803 (c) "Agricultural shipment" means the transport of any
1804 agricultural product from a farm, nursery, grove, orchard,
1805 vineyard, garden, or apiary to an agricultural processing or
1806 storage facility.

1807 (d) "Fuel" means motor fuel or diesel fuel, as those terms
1808 are defined in ss. 206.01 and 206.86, respectively.

1809 (e) "Fuel tax" means all state and county taxes authorized
1810 or imposed under chapter 206, Florida Statutes, on fuel.

1811 (f) "Motor vehicle" and "public highways" have the same
1812 meanings as in s. 206.01, Florida Statutes.

1813 (3) To receive a refund pursuant to this section, the fuel
1814 purchaser must apply to the Department of Revenue by December
1815 31, 2018. The refund application must include the following
1816 information:

1817 (a) The name and address of the person claiming the
1818 refund.

1819 (b) The names and addresses of up to three owners of
1820 farms, nurseries, groves, orchards, vineyards, gardens, or
1821 apiaries whose agricultural products were shipped by the person
1822 seeking the refund pursuant to this section.

1823 (c) The sales invoice or other proof of purchase of the
1824 fuel, showing the number of gallons of fuel purchased, the type

1825 of fuel purchased, the date of purchase, and the name and place
 1826 of business of the dealer from whom the fuel was purchased.

1827 (d) The license number or other identification number of
 1828 the motor vehicle that used the exempt fuel.

1829 (e) An affidavit executed by the person seeking the refund
 1830 pursuant to this section, including a statement that he or she
 1831 purchased and used the fuel for which the refund is being
 1832 claimed during the period from September 10, 2017, through June
 1833 30, 2018, for an agricultural shipment.

1834 (4) A person furnishing a false affidavit to the
 1835 Department of Revenue pursuant to subsection (3) is subject to
 1836 the penalty set forth in s. 206.11 and as otherwise provided by
 1837 law.

1838 (5) The tax imposed under s. 212.0501 does not apply to
 1839 fuel that is exempt under this section and for which a fuel
 1840 purchaser received a refund under this section.

1841 (6) The Department of Revenue may, and all conditions are
 1842 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 1843 Florida Statutes, governing the manner and format of refund
 1844 applications and may establish guidelines as to the requisites
 1845 for an affirmative showing of qualification for exemption under
 1846 this section.

1847 (7) Notwithstanding any other provision of law, emergency
 1848 rules adopted pursuant to subsection (6) are effective for 6
 1849 months after adoption and may be renewed during the pendency of

1850 | procedures to adopt permanent rules addressing the subject of
 1851 | the emergency rules.

1852 | (8) This section shall take effect upon becoming a law and
 1853 | operate retroactively to September 10, 2017.

1854 | Section 37. Sections 32-35 are considered revenue laws for
 1855 | the purposes of s. 213.05 and the provisions of s. 72.011 apply
 1856 | to those sections of this act.

1857 | Section 38. For the 2018-2019 fiscal year, the sum of
 1858 | \$91,319 in nonrecurring funds is appropriated from the General
 1859 | Revenue Fund to the Department of Revenue to implement the
 1860 | provisions of this act.

1861 | Section 39. Except as otherwise expressly provided in this
 1862 | act and except for this section, which shall take effect upon
 1863 | this act becoming a law, this act shall take effect July 1,
 1864 | 2018.