

Ways and Means Committee

Wednesday, February 14, 2018

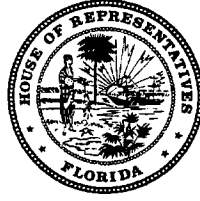
9:00 a.m. – 12:00 p.m.

Morris Hall

MEETING PACKET

The Florida House of Representatives

Ways and Means Committee



Richard Corcoran
Speaker

Paul Renner
Chair

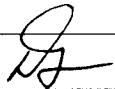
AGENDA

February 14, 2018
9:00 a.m. – 12:00 p.m.
Morris Hall

- I. Call to Order/Roll Call
- II. Chair's Opening Remarks
- III. *Consideration of the following bills:*
CS/HB 395 Martin County by Local, Federal & Veterans Affairs Subcommittee, Magar
HB 1119 Lakewood Ranch Stewardship District, Manatee and Sarasota Counties by Gruters
HB 1393 City of Tampa, Hillsborough County by Grant, J
- IV. *Consideration of the following proposed committee bill:*
PCB WMC 18-03 – Taxation
- V. Closing Remarks and Adjournment

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: CS/HB 395 Martin County
SPONSOR(S): Local, Federal & Veterans Affairs Subcommittee; Magar
TIED BILLS: IDEN./SIM. **BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local, Federal & Veterans Affairs Subcommittee	10 Y, 0 N, As CS	Darden	Miller
2) Ways & Means Committee		Curry <i>ZIC</i>	Langston 
3) Government Accountability Committee			

SUMMARY ANALYSIS

The bill would create a municipality in Martin County to be known as the Town of Hobe Sound (town). The bill contains the charter of the proposed town, including the following authority, powers, and duties:

- Corporate name; purpose of the charter; creation and establishment of the Town of Hobe Sound;
- Powers of the town;
- A council-manager form of government;
- Town council, mayor, and vice mayor; powers and duties, composition of the council, eligibility, terms, compensation, council meetings, vacancies, forfeitures, judge of qualifications, and investigations;
- Administration by town manager, provision for town attorney, departments, personnel, planning;
- Adoption and enforcement of ordinances and resolutions;
- Financial management, including budget administration and amendment; capital program; public records; annual audits; shortfalls;
- Authority to raise revenue for municipal purposes, including imposing ad valorem taxes;
- Authority to incur debt, including a bridge loan for initial expenses of the new town;
- Nominations and qualifications of council members; nonpartisan elections; five at large council seats;
- Powers of initiative and referendum;
- Amendments to the charter; severability; and
- Transition provisions, including a referendum election; initial council election; eligibility for state-shared revenues; local revenue sources; local option gas tax revenues; contractual services and facilities (including existing solid waste contracts); and the continuation of existing county municipal services taxing service units.

The Economic Impact Statement (EIS) submitted for the town projects revenues of \$1,687,710 in FY 2019 and \$6,391,427 in FY 2020 (first full year of municipal government). The EIS projects expenditures of \$1,038,455 in FY 2019 and \$4,558,775 in FY 2020, representing the cost of municipal administration and bridge loan payments. The expenditure figure does not include payment from the proposed municipality to Martin County for services provided by interlocal agreement.

The bill shall take effect upon approval by a majority vote of the proposed municipality's electors voting in a referendum conducted in accordance with subsection (1) of section 11 of the bill, except that subsection (1) of section 11 and section 12 shall take effect upon becoming law.

Pursuant to House Rule 5.5(b), a local bill providing an exemption from general law may not be placed on the Special Order Calendar for expedited consideration. The provisions of House Rule 5.5(b) appear to apply to this bill.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Municipal Incorporation

Constitutional Provisions

The Florida Constitution states municipalities may be established or abolished and their charters amended pursuant to general or special law.¹ Municipalities are granted all governmental, corporate, and proprietary powers necessary to conduct municipal government, perform municipal functions, and render municipal services. Additionally, municipalities are authorized to exercise any power for municipal purposes except when expressly prohibited by general or special law.² The power to tax is granted only by general law.³ The legislative body of a municipal government must be elected.⁴

Municipal Home Rule Powers Act

The Municipal Home Rule Powers Act structures the use of the constitutional powers authorized for municipalities.⁵ A special law forming a municipality or a municipal charter may not be amended without a referendum of the affected voters if the change impacts:⁶

- The exercise of extraterritorial powers;
- An area that includes lands within and without a municipality;
- The creation or existence of a municipality;
- The terms of elected officers and their manner of election, except for the selection of election dates and qualifying periods for candidates and for changes in terms necessitated by change in election dates;
- The distribution of powers among elected officers;
- Matters prescribed by charter relating to appointive boards;
- Any change in form of government; or
- Any rights of municipal employees.

Formation of Municipalities Act

The Formation of Municipalities Act (Formation Act) governs the formation and dissolution of municipal governments.⁷ The stated purpose of the Formation Act is to provide standards, direction, and procedures for the incorporation, merger, and dissolution of municipalities so as to achieve the following:

- Orderly patterns of urban growth and land use;
- Adequate quality and quantity of local public services;
- Financial integrity of municipalities;
- The elimination or reduction of avoidable and undesirable differentials in fiscal capacity among neighboring local governmental jurisdictions; and

¹ Art. VIII, s. 2(a), Fla. Const. A municipality is a local government entity, located within a county that is created to perform additional functions and provide additional services for the particular benefit of the population within the municipality. The term “municipality” can be used interchangeably with the terms “city,” “town,” and “village.”

² Art. VIII, s. 2(b), Fla. Const.

³ Art. VII, s. 9(a), Fla. Const.

⁴ Art. VIII, s. 2(b), Fla. Const.

⁵ Chapter 166, F.S.

⁶ Section 166.021(4), F.S. The charter of a municipality may be amended by a referendum called pursuant to s. 166.031, F.S.

⁷ Chapter 165, F.S.

- Equity in the financing of municipal services.⁸

Under the Formation Act, a municipal government may be established where no such government exists only if the Legislature adopts the municipal charter by special act after determining the appropriate standards have been met.⁹

Requirements for Municipal Incorporation

Standards for Incorporation

The area proposed for incorporation must meet the following conditions in order to be eligible for incorporation:¹⁰

- Be compact, contiguous, and amenable to separate municipal government.
- Have a total population, as determined in the latest official state census, special census or estimate of population, of at least 1,500 persons in counties with a population of 75,000 or less, and of at least 5,000 persons in counties with a population of more than 75,000.
- Have an average population density of at least 1.5 persons per acre or have extraordinary conditions requiring the establishment of a municipal corporation with less existing density.
- Have a minimum distance of at least two miles from the boundaries of an existing municipality within the county or have an extraordinary natural boundary that requires separate municipal governments.
- Have a proposed municipal charter that prescribes the form of government and clearly defines the responsibility for legislative and executive functions, and does not prohibit the legislative body from exercising its power to levy any tax authorized by the Florida Constitution or general law.
- Have a plan for incorporation honoring existing contracts for solid waste collection services in the affected areas for the shorter of five years or the remainder of the contract term.¹¹

Special Act

With certain exceptions, the Legislature has chosen to create the charter for a new municipality only by special act.¹² Special acts for municipal incorporation are initiated as local bills in the House. A local bill is legislation relating to (or designed to operate only in) a specifically indicated part of the state or purporting to operate within classified territory when such classification is not permissible or legal in a general bill.¹³ To incorporate a municipality, the special act must include a proposed municipal charter prescribing the form of government and clearly defining the legislative and executive functions of city government. The special act may not prohibit or limit tax levies otherwise authorized by law.¹⁴

Unless conditioned to become effective only upon approval by qualified electors, no special act may be passed without prior publication of intent to seek such enactment.¹⁵ The notice of intent to file must be

⁸ Section 165.021, F.S.

⁹ Section 165.022, F.S. An exception to this principle is the home rule authority of Miami-Dade County, where the board of county commissioners has been granted the exclusive power to create municipalities within that county through the Florida Constitution. *See* s. 165.022, F.S., and Art. VIII, s. 6(e), Fla. Const. Adopted in 1957, the Miami-Dade County Home Rule Charter provides for the creation of new municipalities at Art. 6, s. 6.05.

¹⁰ Section 165.061(1), F.S.

¹¹ In accordance with Art. I, s. 10, Fla. Const.

¹² Section 165.041(1)(a), F.S. Municipalities in Miami-Dade County are created only by the Miami-Dade County Commission. *See* art. VIII, s. 6(e), Fla. Const., incorporating art. VIII, s. 11, Fla. Const. (1885, as amended); s. 165.22, F.S. Conversion of certain independent special districts to a municipality is by petition and referendum of the district electors. *See* s. 165.0615, F.S.

¹³ *State ex rel. Landis v. Harris*, 163 So. 237, 240 (Fla.1934).

¹⁴ Section 165.061(1)(e)2., F.S.

¹⁵ Art. III, s. 10, Fla. Const.

published in the manner provided by general law.¹⁶ The Legislature has required special acts creating municipal incorporations to be subject to a referendum. A bill proposing creation of a municipality will be reviewed based on the statutory standards for municipal incorporation.¹⁷

Feasibility Study

A feasibility study and a local bill proposing the municipal government charter must be submitted for consideration of incorporation. The feasibility study is a survey of the proposed area to be incorporated. The purpose of the study is to enable the Legislature to determine whether (1) the area meets the statutory requirements for incorporation, and (2) incorporation is financially feasible. The feasibility study must be completed and submitted to the Legislature no later than the first Monday after September 1 of the year before the regular legislative session during which the municipal charter would be enacted.¹⁸

In 1999, the Legislature adopted detailed requirements for the preparation of the required feasibility study for any area requesting incorporation.¹⁹ Specifically, the study must include:

- The general location of territory subject to a boundary change and a map of the area that identifies the proposed change.
- The major reasons for proposing the boundary change.
- The following characteristics of the area:
 - A list of the current land use designations applied to the subject area in the county comprehensive plan.
 - A list of the current county zoning designations applied to the subject area.
 - A general statement of present land use characteristics of the area.
 - A description of development being proposed for the territory, if any, and a statement of when actual development is expected to begin, if known.
- A list of all public agencies, such as local governments, school districts, and special districts, whose current boundaries fall within the boundary of the territory proposed for the change or reorganization.
- A list of current services being provided within the proposed incorporation area, including, but not limited to, water, sewer, solid waste, transportation, public works, law enforcement, fire and rescue, zoning, street lighting, parks and recreation, and library and cultural facilities, and the estimated costs for each current service.
- A list of proposed services to be provided within the proposed incorporation area, and the estimated cost of such proposed services.
- The names and addresses of three officers or persons submitting the proposal.
- Evidence of fiscal capacity and an organizational plan that, at a minimum, includes:
 - Existing tax bases, including ad valorem taxable value, utility taxes, sales and use taxes, franchise taxes, license and permit fees, charges for services, fines and forfeitures, and other revenue sources, as appropriate.
 - A five-year operational plan that, at a minimum, includes proposed staffing, building acquisition and construction, debt issuance, and budgets.
- Data and analysis to support the conclusion that incorporation is necessary and financially feasible, including population projections and population density calculations, and an explanation concerning methodologies used for such analysis.
- Evaluation of the alternatives available to the area to address its policy concerns.
- Evidence that the proposed municipality meets the standards for incorporation in s. 165.061, F.S.

¹⁶ Section 11.02, F.S., specifies the publication of notice must occur one time, at least 30 days prior to introduction of the local bill in the Legislature.

¹⁷ Section 165.061, F.S.

¹⁸ Section 165.041(1)(b), F.S. For any proposed incorporations to be considered during the 2018 Legislative Session, this deadline fell on September 4, 2017.

¹⁹ Section 165.041, F.S.

In counties that have adopted a municipal overlay for municipal incorporation, such information must also be submitted to the Legislature in the feasibility study.²⁰

The Proposed Town of Hobe Sound²¹

Hobe Sound is located in south Martin County, with a “front door [on]... the Gold Coast and... back door [on] ... the Treasure Coast.” The area is named after the Jobe tribe, who were encountered by a shipwrecked crew of merchants in 1696. The area was part of a Spanish land grant known as the Gomez grant, given to Don Eusebio Gomez in 1815 for services to the crown. Upon admission of Florida into the United States as a territory, the federal government challenged many land grants, including the Gomez grant, on the grounds that the transfers had occurred to dispossess the United States of her interest in the land. While Gomez’s claim to the land was ultimately affirmed by the U.S. Supreme Court,²² uncertainty prevented development and the property was sold for \$1 per acre.

All claims to the Gomez grant were released to the Indian River Pineapple and Coconut Growers Association in the 1880s. The area quickly became home to fifty individuals with pineapple plots. The Florida East Coast Railway was extended to Hobe Sound in 1894, leading a group of investors known as the Indian River Association to purchase the remaining tracts in the Gomez grant. The association constructed much of the early infrastructure in the region, including a bridge from Hobe Sound to Jupiter Island.

By the early 1920s, the area had become known as Olympia due to much of the land being purchased by the Olympia Improvement Corporation. The company partnered with movie studios in a plan to transform the area into a development known as Picture City. The studio was never constructed and the collapse of the land boom in the late 1920s, along with the 1928 Okeechobee hurricane and the Great Depression, ended the studio plans. A group of Jupiter Island residents formed the Hobe Sound Company and purchased the remaining lots in 1932.²³ By the late 1930s, Joseph V. Reed assumed control of the Hobe Sound Company. The Reed family controlled the company for the next 65 years.

Feasibility of the Proposed Town of Hobe Sound

This section examines whether the proposed town meets the statutory criteria for the form and structure of municipal government and demonstrates sufficient fiscal integrity for self-governance.

The proponents of municipal incorporation submitted their feasibility study addressing each element required by statute in August 2017.²⁴ Upon review by staff, the study was found to contain certain deficiencies. Evaluations of the study were also requested from the Department of Revenue (DOR),²⁵ the Department of Economic Opportunity (DEO),²⁶ and from the Office of Economic and Demographic Research (EDR).²⁷ These evaluations, along with a letter outlined concerns raised by the reviews, were sent to proponents on November 8, 2017. Correspondence from the proponents resolving these

²⁰ Section 165.041(1)(c), F.S. Municipal overlays are adopted pursuant to s. 163.3217, F.S.

²¹ See generally *History*, Hobe Sound Chamber of Commerce, available at <http://www.hobesound.org/history.html> (last accessed Jan. 18, 2018) and *Hobe Sound Incorporation Feasibility Study*, infra note 23.

²² *United States v. Gomez*, 33 U.S. 477 (1834).

²³ Tyler Treadway, *Picture City promised Hollywood glitz in 1920s in what is now Hobe Sound, Treasure Coast Palm*, Oct. 21, 2012, available at <http://archive.tcpalm.com/lifestyle/picture-city-promised-hollywood-glitz-in-1920s-in-what-is-now-hobe-sound-ep-381841066-342931592.html> (last accessed Jan. 18, 2018).

²⁴ BJM Consulting, Inc., *Hobe Sound Incorporation Feasibility Study*. (August 2017) (herein 2017 Study), on file with the Local, Federal & Veterans Affairs Subcommittee. See also ss. 165.041(1)(b) & 165.061(1), F.S.

²⁵ Dept. of Revenue, *Proposed Incorporation – Town of Hobe Sound, Martin County* (Nov. 6, 2017) (herein DOR 2017 Review), on file with the Local, Federal & Veterans Affairs Subcommittee.

²⁶ Dept. of Economic Opportunity, *Review of Proposed Town of Hobe Sound Municipal Incorporation* (Oct. 31, 2017) (herein DEO 2017 Review), on file with the Local, Federal & Veterans Affairs Subcommittee.

²⁷ Office of Economic and Demographic Research, *Letter to Local and Federal Affairs Committee* (Oct. 27, 2017) (herein EDR 2017 Review), on file with the Local, Federal & Veterans Affairs Subcommittee.

concerns was received on November 13, 2017.²⁸ The following compiles how each element was presented in the 2017 Study, the evaluations conducted by DOR, DEO and EDR, and finally addressed by the proponents.

Meeting the Statutory Criteria for Municipal Incorporation

Section 165.041(1)(b)1., F.S. – Location and Boundaries

The location of territory subject to boundary change and a map of the area which identifies the proposed change.

The 2017 Study provides a full legal description of the area proposed for incorporation, recited at lines 105-285 of the bill, together with a boundary map. A copy of the general boundary map is attached to this analysis as Appendix B.

DEO concluded 2017 Study adequately addressed this requirement, EDR found no significant issue and DOR had no comment.

Section 165.041(1)(b)2., F.S. – Major Reasons for Boundary Change

The major reasons for proposing the boundary change.

The 2017 Study states the area seeks greater control over the future of the community, to maintain its quality of life, and to receive a greater share of county tax dollars.

DEO concluded the 2017 Study adequately addressed this requirement, EDR found the element appears to have satisfied, and DOR had no comment.

Section 165.041(1)(b)3.a.-d., F.S. – Land Use, Zoning Designations

- a. A list of the current land use designations applied to the subject area in the county comprehensive plan.***
- b. A list of the current county zoning designations applied to the subject area.***
- c. A general statement of present land use characteristics of the area.***
- d. A description of development being proposed for the territory, if any, and a statement of when actual development is expected to begin, if known.***

The 2017 Study indicates the area has land designated as Industrial, Commercial, and Residential. The Study also indicates that as of July 31, 2017, no new development is planned in the proposed area of incorporation.

DEO concluded that a general statement of present land use characteristics was adequately included. EDR stated that a discussion of the sufficiency of this information is outside of the agency's purview and DOR had no comment.

Section 165.041(1)(b)4., F.S. – Public Entities Currently Within the Incorporation Area

A list of all public agencies, such as local governments, school districts, and special districts, whose current boundary falls within the boundary of the territory proposed for the change or reorganization.

The 2017 Study discusses county government entities, courts with jurisdiction over the area proposed for incorporation in Martin County, the Martin County School District, the Martin Soil and Water Conservation District, and the Martin Metropolitan Planning Organization. The study indicates no initial impact on these districts due to incorporation.

²⁸ BJM Consulting Inc., *Re: Hobe Sound Responses to the Department Staff Reviews* (Nov. 13, 2017) (herein November Letter), on file with the Local, Federal & Veterans Affairs Subcommittee.

DEO and EDR found that the 2017 Study adequately addressed this requirement and DOR had no comment.

Section 165.041(1)(b)5., F.S. – Current Services and Costs

A list of current services being provided within the proposed incorporation area, including, but not limited to, water, sewer, solid waste, transportation, public works, law enforcement, fire and rescue, zoning, street lighting, parks and recreation, and library and cultural facilities, and the estimated costs for each current service.

The 2017 Study indicates that Martin County currently provides the maintenance of right-of-ways, parks, all development services, code enforcement, and other general governmental services to Hobe Sound. Water and sewer services are provided by the South Martin Regional Utility, transportation by the Martin County Metropolitan Planning Organization, fire protection by Martin County Fire Rescue Department through a municipal services taxing unit, law enforcement by the Martin County Sheriff’s Department, and emergency medical services by Martin County Emergency Medical Services. Private sector companies provide power (FPL), phone (AT&T), and solid waste hauling and disposal (Waste Management).

The Study provides the following comparison of the estimated cost of government services currently provided by the county within the Town of Hobe Sound if area remains unincorporated versus services provided by the county directly and subject to interlocal agreements after incorporation:

	Unincorporated Martin County	Town of Hobe Sound
County General Fund	\$3,327,482	\$3,327,482
Sheriff	\$2,712,500	\$2,712,500
Public Works	\$512,309	\$512,309
Street Lighting	\$65,310	\$65,310
Library and Cultural	\$37,363	\$37,363
County MSTU/Town General Fund	\$2,916,245	\$2,916,245
Fire	\$2,272,806	\$2,272,806
Parks and Recreation	\$147,581	\$147,581
Stormwater	\$233,594	\$233,594
Roads	\$262,264	\$262,264
Municipal Government	\$0	\$1,426,890
Total Cost	\$6,243,727	\$7,670,317

DEO and EDR concluded the 2017 Study adequately addressed this requirement and DOR had no comment.

Section 165.041(1)(b)6., F.S. – Proposed Services and Costs

A list of proposed services to be provided within the proposed incorporation area, and the estimated cost of such proposed services.

The following services are proposed to be provided within the proposed incorporation area (with estimated costs):

- General Government Administration - \$1,426,890
- Interlocal agreement with Martin County, to be based on services presently provided through the County Municipal Services Taxing Unit:
 - Fire: \$2,272,806

- Parks and Recreation: \$147,581
- Stormwater: \$233,594
- Roads: \$262,264
- Public Safety - Martin County Sheriff's Office will continue to provide these services.

DEO and EDR concluded this requirement was adequately addressed, relying on an August 9, 2017 letter from the Martin County Administrator stating that the county would continue to provide fire, stormwater, parks and recreation, and road maintenance services currently provided by an MSTU if the Town of Hobe Sound levies the same millage rate for those services as the one levied by the county and remits the funds to the county.²⁹

The Martin County Administrator also stated the Martin County Sheriff's Office will continue to provide services in the incorporated area at present levels with no increase in costs or funding requirements beyond the ad valorem taxes already imposed by the County. EDR stated that the Study does not explain how estimated costs associated with services provided by the county are determined, however, the Study appears to address this concern by stating the estimated costs are based on the current cost of providing the services and that the estimates were agreed to by the Martin County Administrator.

DOR had no comment.

Section 165.041(1)(b)7., F.S. – Names of 3 Persons Submitting the Proposal

The names and addresses of three officers or persons submitting the proposal.

The 2017 Study provides full information for the three officers or persons submitting the proposal.³⁰

DEO and EDR concluded the list in the Study appeared complete and adequately addressed this requirement, and DOR had no comment.

Section 165.041(1)(b)8.a. & 8.b., F.S. – Fiscal Capacity and Organizational Plan

Evidence of fiscal capacity and an organizational plan as it relates to the area seeking incorporation

- a. Existing tax bases, including ad valorem taxable value, utility taxes, sales and use taxes, franchise taxes, license and permit fees, charges for services, fines and forfeitures, and other revenue sources, as appropriate.***
- b. A five-year operational plan that, at a minimum, includes proposed staffing, building acquisition and construction, debt issuance, and budgets.***

The 2017 Study provides the following estimates of annual revenues projected to begin in FY 2020:

- Ad Valorem Taxes (continuation of aggregate 3.1735 mills currently imposed by several county MSTUs within the area, which MSTUs are projected not to continue after incorporation) - \$2,916,245
- Franchise Fees - \$1,080,600
- Communication Services Tax - \$209,222
- State Shared Revenue - \$2,001,584
- Business Tax Receipts and Investment Income - \$50,000

Projections provided in the 2017 Study estimate revenues to exceed expenses each year for the first five years after incorporation, yielding cumulative reserves of \$3,283,201 after the town's first full fiscal year of operation and such reserves increasing by approximately \$2 million annually thereafter. The Study does not provide projections concerning building acquisition or construction. The November

²⁹ Letter from Taryn G. Kryzda, County Administrator, Martin County to Eric Miller, Policy Chief, Local, Federal & Veterans Affairs Subcommittee (August 9, 2017). A copy of this letter is attached as Appendix C and is on file with the Local, Federal & Veterans Affairs Subcommittee.

³⁰ Michael Ennis, Patrick J. Martin, and Alfred N. Miller.

Letter from the proponents of incorporation stated the town intends to rent office space sufficient to conduct business and hold public meetings and that this cost is accounted for in the annual operating overhead portion of the budget.

EDR made the following comments regarding components of this requirement:

- EDR compared the Study's estimates of expected municipal revenues originating from the Local Government Half-Cent Sales Tax Program and Municipal Revenue Sharing Program to data provided by DOR and found the Study's state shared revenue projections to be reasonable.
- The Study did not appear to sufficiently explain the estimates used to project Communication Services Tax (CST) and franchise fee revenue. Based on FY 2017-18 data for Martin County, EDR projected CST and franchise fee revenue likely would be greater than the amount projected by the Study.
- Local Business Tax and investment income projections lack an accompanying explanation of how the amounts were derived. In the November Letter, the proponents stated that the values provided for these items are intended as very conservative placeholders.³¹
- Potential additional revenues were discussed, but not included, in the Study. Most notably are user fees and revenues associated with permits. Although the town apparently will contract with Martin County to continuing providing the services typically paid for by these fees, revenues derived from collecting additional discretionary permitting fees are not reflected in the five-year operational plan which reflects payments for other contracted services.
- The Study's population growth estimate of 2 percent appears to be too optimistic based on the 0.6 percent annual population growth of unincorporated Martin County for the five-year period between 2011 and 2016.
- Property tax base projected annual increase of 3 percent is unsubstantiated in the Study, however, compound annual growth rates (CAGR) for the area support the projection.³²
- EDR concluded that the Study's projected revenue growth of 3 percent annually was not substantiated and might be too optimistic. Local government revenues grew state-wide at 2.3 percent between FY 2003-04 and 2014-15. EDR noted, however, that the increase can vary significantly between municipalities.
- Operating costs associated with the new local government are intended to be covered by the redirection of existing revenues and a bridge loan. The five-year operational plan identifies bridge loan proceeds of \$1,000,000 in FY 2019 and repayments in each of the subsequent five years. The Study contemplates the bridge loan can be secured at three percent annual percentage rate.
- The Study provides a discussion of how estimated expenditures were calculated. EDR also notes the inclusion of a letter from the Martin County Administrator stating the county will continue providing services based on revenues to be incurred at the current MSTU millage rate.
- Projected growth of expenditures and revenues is estimated in the Study at 3 percent annually. The Study does not provide documentation or explanation to substantiate the estimate presented. A comparison to CAGR data for statewide municipal government revenues and expenditures between FY 2003-04 and 2013-14 suggests the Study's assumption is reasonable, but notes actual increase in expenditures and revenues vary significantly across municipalities. The November Letter states Hobe Sound's projected growth in expenditures and revenues reflect the experiences of other municipalities who contract for most services.

DOR analyzed the fiscal capacity of the proposed town. DOR noted potential conflicts between the initial dates of eligibility for state revenue sharing and other tax distributions and when DOR could actually transmit such funds to the proposed town.³³ DOR also provided a table of estimated revenue

³¹ The Study states that investment income is derived from interest accrued from ad valorem tax proceeds between collection and time the monies are actually spent. The \$25,000 value for investment income projected by the Study suggests an annualized return of 0.86 percent for FY 2020, based on the Study's protected ad valorem tax collections.

³² EDR found the 2012-2016 CAGR for Martin County was 3.7 percent and stated the August 3, 2017 Florida Ad Valorem Estimating Conference projects CAGR of 5 percent between 2018 and 2023. EDR 2017 Study 6-7.

³³ DOR 2017 Review 2-4.

sharing distributions to which the town would be entitled upon meeting (or waiving) the requirements of s. 218.23, F.S., as well as the impact of these distributions on the revenues of Martin County and the City of Stuart and the towns of Jupiter Island, Ocean Breeze, and Sewall's Point.³⁴

Revenue Sharing

To be eligible for revenue sharing, a municipality not only must exist but must have elected and seated its legislative body.³⁵ As a unit of local government, the municipality also must comply with the requirements of s. 218.23, F.S., including reporting its finances for its most recently completed fiscal year³⁶ and either levy ad valorem taxes of at least 3 mills or collect revenue from specified other sources equivalent to what would be raised by such an ad valorem assessment.³⁷

DOR noted the bill provides for the town to be eligible for revenue sharing beginning April 1, 2019, and waives the financial reporting and annual audit requirements of s. 218.23(1), F.S., through September 30, 2020. The bill also allows ad valorem taxation levied by special districts to be used toward the 3 mill requirement for an indefinite period of time.

Half-Cent Sales Tax

A newly-incorporated municipality not only must meet the statutory requirements for revenue sharing to participate in the local government half-cent sales tax distribution, but also all applicable criteria for incorporation under s. 165.061, F.S.³⁸

Gas Tax Revenues

A newly-created municipality entitled to receive distributions under ch. 218, parts II (Revenue Sharing) and VI (Half-Cent Sales Tax), F.S., is entitled to receive distributions of certain gas taxes if levied by the county.³⁹ These distributions cannot begin until the new municipality's first full fiscal year.⁴⁰

Martin County imposes local option gas taxes,⁴¹ in which the town would be entitled to share. The 2017 Study states revenue from gas taxes is not estimated because the intent of the town would be for Martin County to retain all such funds and continue to perform all road maintenance and repair. The bill indicates revenues will be distributed in accordance with general law or an interlocal agreement with the county. DOR notes that statute requires the interlocal agreement to be executed prior to June 1 and a certified copy to be provided by July 1, to become effective at the beginning of the next local fiscal year, which would be October 1.

Local Communications Services Tax

Counties and municipalities may, by ordinance, levy a tax on communication services,⁴² which applies to taxable services after January 1 of a given year.⁴³ A municipality adopting, repealing, or changing such tax must notify DOR by September 1 preceding the January 1 in which the change would go into

³⁴ A copy of the table is attached to this analysis as Appendix D. DOR 2017 Review 5.

³⁵ Section 218.21(3), F.S.

³⁶ Section 218.23(1)(a), F.S. This report is submitted to the Dept. of Financial Services. S. 218.32, F.S.

³⁷ Section 218.23(1)(c), F.S.

³⁸ Section 218.63(1), F.S.

³⁹ Section 336.025(4)(b), F.S.

⁴⁰ *Id.*

⁴¹ Martin County Code of Ordinances, Ch. 71, Art. 5. *available at* https://www.municode.com/library/fl/martin_county/codes/code_of_ordinances?nodeId=COOR_CH71FITA_ART5LOOPGATA (accessed Jan. 18, 2018).

⁴² Section 202.19(1), F.S. "Communication services" are defined by s. 202.11(1), F.S., with a number of exclusions such as one for internet access, electronic mail, or similar online computer services.

⁴³ Section 202.21, F.S.

effect.⁴⁴ Assuming that the town elects its governing body, holds its first town council meeting, adopts a local communications service tax rate, updates DOR's address database, and notifies DOR of its own municipal rate by September 1, 2019, the earliest the town's local communications services tax could be imposed would be January 1, 2020. The bill proposes continuing the local communications services tax rate imposed by Martin County through December 31, 2019.

Section 165.041(1)(b)9, F.S. – Data and Analysis Showing Incorporation is Necessary and Feasible
Data and analysis to support the conclusions that incorporation is necessary and financially feasible, including population projections and population density calculations, and an explanation concerning methodologies used for such analysis.

The 2017 Study bases the analysis and evidence of financial feasibility on the redirection of existing revenues derived from assessments levied by the county for fire/rescue, parks and recreation, stormwater, and roads. The Study indicates that law enforcement services will continue to be provided by the county. The costs estimated by the Study are based on the current costs incurred by the county for providing the service, which will be transferred from the town to the county subject to an interlocal agreement.

The Study provides for a millage rate of 3.1735 yielding a projected total town budget for FY 2020 (the first full year of operation) of \$6,205,346. For comparison, the following are the millage rates and general fund expenditures (for FY 2016-2017) for similarly-sized municipalities:

	Stuart	Tavares	Callaway	Auburndale
Millage Rate	4.5520	6.6166	2.2500	4.2657
Expenditures	\$38,064,581	\$33,759,438	\$13,919,872	\$34,164,677

DEO stated the projected 2 percent annual increase in population and the 3 percent annual increase in expenses and revenues were reasonable based on staff findings.

EDR assumes that the Study reflects the views of incorporation proponents residing within the Hobe Sound community and the community's conclusion that incorporation is needed and necessary. However, EDR expressed that it is not clear if proponents have adequately answered questions concerning financial feasibility.

DOR had no comment.

Section 165.041(1)(b)10. – Evaluation of Alternatives to Incorporation
Evaluation of the alternatives available to the area to address its policy concerns.

The 2017 Study does not identify the evaluation of alternatives to incorporation but rather indicates that Hobe Sound is over 100 years old and has a unique culture, centered on a downtown area consisting of small shops and offices. The Study also asserts that incorporation would increase the ability of the local population to determine levels of services for municipality functions such as law enforcement and fire protection.

DEO found the 2017 Study does not include a formal evaluation of the alternatives to municipal incorporation and therefore does not meet this requirement. EDR noted that the 2017 Study does not include a formal discussion of possible alternatives to incorporation but did address alternatives to address specific policy concerns. EDR stated that the validity of alternatives was a determination subject to the opinion of the reader. DOR took no position.

Section 165.041(1)(b)11., F.S. – Evidence the Proposed Municipality Meets the Requirements for Incorporation under s. 165.061(1), F.S.

***Section 165.061(1)(a), F.S. – Compact, Contiguous, Amenable to Municipal Gov't.
New municipality is compact and contiguous and amenable to separate municipal government.***

The 2017 Study includes a map identifying the area proposed for incorporation as contiguous and compact, with no outlying enclaves.

DEO and EDR concurred that the area proposed for incorporation met this requirement. DOR took no position.

Section 165.061(1)(b), F.S. – Minimum Population

New municipality has a total population, as determined in the latest official state census, special census, or estimate of population, in the area proposed to be incorporated of at least 1,500 persons in counties with a population of 75,000 or less, and of at least 5,000 population in counties with a population of more than 75,000.

The 2017 Study identifies a population of 15,670 for the proposed area for municipal incorporation. As of the 2010 U.S. Census, Martin County had a population of 146,318.

DEO and EDR concur that the proposed town meets this requirement. DOR had no comment.

Section 165.061(1)(c), F.S. – Minimum Population Density

New municipality has an average population density of at least 1.5 persons per acre or has extraordinary conditions requiring the establishment of a municipal corporation with less existing density.

Barring extraordinary circumstances, a proposed municipality must have an average population density of 1.5 persons/acre. The 2017 Study indicates a population of 15,670 for the proposed municipality, which spans 6061.46 acres. This would result in a population density of 2.59 persons per acre. The most recent population data able to be verified (11,521, from the 2010 U.S. Census) shows a population density of 1.9 persons per acre.

DEO and EDR concur that 2017 Study adequately addressed this requirement. DOR had no comment.

Section 165.061(1)(d), F.S. – Minimum Distance from Existing Municipalities

New municipality has a minimum distance of any part of the area proposed for incorporation from the boundaries of an existing municipality within the county of at least two miles or has an extraordinary natural boundary which requires separate municipal government.

The 2017 Study indicates that the area is within two miles of Jupiter Island, but that the two areas are separated by the Intracoastal Waterway.

DEO indicated that the nearest municipality other than Jupiter Island is the City of Stuart, located 5.3 miles away and concurred that the proposed area meets this requirement. EDR indicates this requirement has been met if the Intracoastal Waterway satisfies the statutory criteria of “an extraordinary natural boundary which requires separate municipal government.” DOR had no comment.

Section 165.061(1)(e)1. & (e)2. – Proposed Municipal Charter

- 1. Proposed charter prescribes the form of government and clearly defines the responsibility for legislative and executive functions.***
- 2. Proposed charter does NOT prohibit the legislative body of the municipality from exercising its powers to levy any tax authorized by the Constitution or general law.***

The 2017 Study includes the proposed charter, which is set out in the bill. Neither the 2017 Study nor the bill prohibits the town council from levying any authorized tax. The proposed charter established by the bill complies with this requirement.

DEO concluded the proposed charter both prescribed the form of government and did not prohibit the town council from exercising its power to levy any tax authorized by the Florida Constitution or general law. EDR deferred to DEO and DOR; DOR took no position.

Section 165.061(1)(f), F.S. – Solid Waste Contracts

Per s. 10, Art. I, Fla. Const., plan honors existing solid-waste contracts in the affected geographic area subject to incorporation. (May provide for existing contracts for solid-waste-collection services to be honored only for five years or the remainder of the contract term, whichever is less, and may require that a copy of the pertinent portion of the contract or other written evidence of the duration of the contract, excluding any automatic renewals or evergreen provisions, be provided to the municipality within a reasonable time after a written request to do so.)

The 2017 Study indicates that the proposed town will continue to honor and rely upon the Martin County's present contract for solid-waste services and the bill takes no action to impair such contracts.

EDR and DEO concluded that the 2017 Study adequately addresses this requirement. DOR had no comment.

Section 165.041(1)(c), F.S. – Information on County Municipal Overlay

Incorporates information on county's municipal overlay adopted per s. 163.3217, F.S.

Martin County does not have a municipal overlay for the Hobe Sound area.

Ability of Proposed Municipality to Meet Annual Financial Reporting Requirements

As a local government entity, the town will be required to file with the Department of Financial Services a copy of its annual financial report for the previous fiscal year.⁴⁵ If the town's total revenues, or total expenditures and expenses, exceed \$250,000, the town must have an annual financial audit by an independent certified public accountant.⁴⁶

Effect of Proposed Changes

The bill creates the Town of Hobe Sound in a previously unincorporated area of Martin County, Florida, and provides a charter structuring the town government, providing powers and authority, and providing for a transition to the fully-functioning town government.

The charter provides for a council-manager form of government, with five town council members serving four-year terms, elected in non-partisan elections. After each election the council selects two of the members to serve two year terms as mayor and vice-mayor, respectively. Council members are elected in five districts. The charter specifies the initial boundaries for each district and provides for the boundaries to be readjusted following the decennial census.

The council is the sole judge of the qualifications of the members, including forfeiture of office. Procedures are provided for determining and filling vacancies on the council. Council members are entitled to reimbursement as provided in general law for travel and per diem expenses. No compensation is established initially but the council is authorized to provide for compensation of its

⁴⁵ Section 218.32(1)(a), F.S.

⁴⁶ Section 218.39(1), F.S.

members; however, no such compensation may take effect until after the expiration of the terms of members elected at the next regular election.

The council will employ a town manager (or a management firm to fulfill the duties of a town manager), who serves as the chief administrative officer of the town at the pleasure of the council. The town manager acts under the supervision of the council. The administrative section of the charter also provides for the office and duties of the town attorney, authorizes expenditures of town funds only on due appropriation, and authorizes the council to create or terminate boards and agencies.

The legislative power of the town is vested in the council. The town council is to conduct regular public meetings on due notice. Special meetings may be conducted on the call of the mayor or a majority of council members. The council exercises this authority through the adoption of ordinances and resolutions.

The charter provides for a fiscal year of October 1 – September 30. Under the town budget process, a minimum of two public hearings on the budget must be held before the council may adopt it. The town is authorized to issue bonds and revenue bonds and is required to perform an annual independent audit of all financial accounts.

The charter provides for a referendum to create the town to be held on August 28, 2018. If approved, the town is created and incorporated effective December 31, 2018. The charter provides for the first regular election of council members to take place no later than March 12, 2019, and 10 weeks prior to the general election on each even-numbered year thereafter.⁴⁷ The three council members elected from districts 1, 3, and 5 will serve four-year terms ending in August 2022. The two remaining council members (elected from districts 2 and 4) will serve two-year terms ending in August 2020. Beginning with the election of council members in 2020, town council members will be elected to full four-year terms.

The bill provides the following waivers of general law necessary to complete the incorporation and for the operation of this town:

- Waives the requirements of s. 218.23(1), F.S., relating to ad valorem taxation, allowing millage levied by special districts to satisfy the three-mill requirement for an indefinite period of time. The funds levied and collected by the special districts are not turned over to the proposed town.
- Waives the requirements of s. 218.23(1), F.S., for the purpose of auditing and financial reporting through the end of the town FY 2019-2020.

The bill will result in new distributions of communications services tax, revenue sharing, local option gas tax, and half-cent sales tax funds to the new town, reducing certain amounts currently distributed to Martin County and the cities of Jupiter Island, Ocean Breeze, Sewall's Point, and Stuart. The Florida Constitution authorizes municipalities to levy ad valorem taxes up to 10 mills. The Florida Constitution and general law will control the town's ability to levy ad valorem taxes. The town plans to impose ad valorem taxes consistent with the current rates levied by Martin County via an MSTU to fund certain operations. The 2017 Study foresees the continuation of services via interlocal agreements with the county to result in the redirection of existing revenues rather than the need to impose additional tax revenues to support the financial viability of the proposed town.

B. SECTION DIRECTORY:

Section 1: Provides corporate name and purpose of charter; creates and establishes Town of Hobe Sound, subject to voter approval.

Section 2: Provides for powers of the form and powers of the town government.

⁴⁷ This provision conforms the date of future elections for the town council to the date for regularly scheduled primary elections. See s. 100.061, F.S.

- Section 3: Provides municipal boundaries.
- Section 4: Provides for town council.
- Section 5: Provides for town manager and town attorney.
- Section 6: Provides role of town council as related to departments, personnel, and planning.
- Section 7: Provides for management of the town's finances.
- Section 8: Provides for nominations and election to municipal offices.
- Section 9: Provides for voter-approved initiatives and referenda.
- Section 10: Provides for a code of ethics for town officials and employees; charter amendments; severability.
- Section 11: Provides for referendum to establish the town.
- Section 12: Provides an effective date.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN?

WHERE?

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN? August 28, 2018

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

The bill neither provides rulemaking authority nor requires implementation by executive branch rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

According to House Rule 5.5(b), a local bill providing an exemption from general law may not be placed on the Special Order Calendar for expedited consideration. The provisions of House Rule 5.5(b) appear to apply to this bill.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

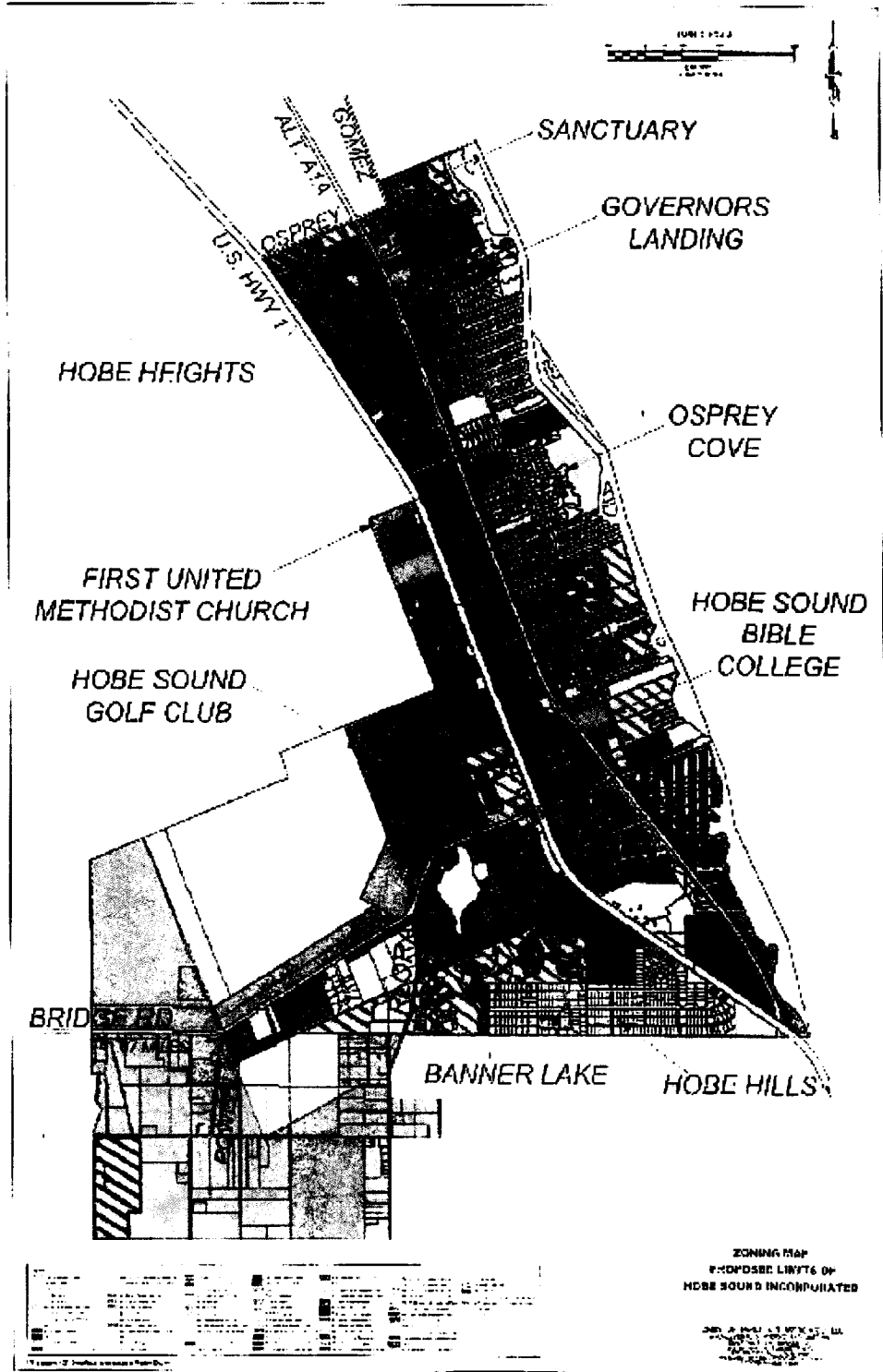
On January 29, 2018, the Local, Federal & Veterans Affairs Subcommittee adopted two amendments and reported the bill favorably as a committee substitute. The first amendment removed an exception to general law which would have allowed the town to count millage levied by special districts toward the 3 mill ad valorem tax requirement for receiving revenue sharing. The second amendment provides a sunset date of December 31, 2019 for the imposition of local communication services tax by Martin County.

This analysis is drafted to the committee substitute as passed by the Local, Federal & Veterans Affairs Subcommittee.

**APPENDIX A
MATERIALS RECEIVED**

Document	Date	Author
Town of Hobe Sound Incorporation Feasibility Study	8/17/2017	Joseph Mazurkiewicz, Jr. BJM Consulting, Inc.
Economic Impact Statement	10/12/2017	Joseph Mazurkiewicz, Jr. BJM Consulting, Inc.
Response to Request for Evaluation of Town of Hobe Sound Incorporation Feasibility Study	10/27/2017	Office of Economic and Demographic Research
Review of Proposed Town of Hobe Sound Municipal Incorporation	10/31/2017	Department of Economic Opportunity
Memorandum: Proposed Incorporation – Town of Hobe Sound, Martin County	11/6/2017	Department of Revenue
Re: HB 395 – Municipal Incorporation of Town of Hobe Sound	11/8/2017	Local, Federal and Veterans Affairs Subcommittee
Re: Hobe Sound Responses to the Department Staff Reviews	11/13/2017	Joseph Mazurkiewicz, Jr. BJM Consulting, Inc.

**APPENDIX B
MAP OF PROPOSED AREA OF INCORPORATION**



APPENDIX C
LETTER FROM MARTIN COUNTY ADMINSTRATOR



MARTIN COUNTY
BOARD OF COUNTY COMMISSIONERS
2401 S.E. MONTEREY ROAD • STUART, FL 34986

Telephone: 772-288-5939
Fax: 772-288-5432
Email: tkryzda@martin.fl.us

August 9, 2017

DOUG SMITH
Commissioner, District 1

ED TELLING
Commissioner, District 2

HAROLD E. JENKINS II
Commissioner, District 3

SARAH HEARD
Commissioner, District 4

EDWARD Y. CIAMPI
Commissioner, District 5

TARYN KRYZDA, CPM
County Administrator

SARAH W. WOODS
County Attorney

Eric H. Miller
Local, Federal & Veterans Affairs Subcommittee
209 House Office Building
402 S. Monroe Street
Tallahassee, FL 32399-1300

Dear Mr. Miller:

As the County Administrator (Administrator) for Martin County (County) and Chief Financial Officer, I have been asked to provide you with an explanation of our taxing structure. Martin County is unique in that we provide municipal services to eighty-seven percent (87%) of the unincorporated area in the County. The services provided are: Road Maintenance, Stormwater Maintenance, Park Maintenance and Fire Rescue. All residents within the unincorporated area pay for the aforementioned services through a Municipal Services Taxing Unit (MSTU). An MSTU is established for each one separately and each MSTU is a separate Taxing Authority and leverage a separate millage rate accordingly.

If an area was to incorporate within the County, the County has agreed to continue providing all services to that incorporated area, as long as the incorporated area is willing to levy the appropriate MSTU millage rate, and remit those monies to the County. This would be accomplished through an Interlocal Agreement between the two governing bodies. Another major concern has been funding for the Sheriff, and impacts to a newly incorporated area. The Sheriff is funded by the County through a county-wide millage rate which is assessed to all residents, whether in an incorporated or unincorporated area. Therefore, the Sheriff would continue to provide services to the incorporated area as he had prior to the incorporation.

Prior studies have been done on the validity of incorporation with the financial feasibility calculations based upon Per-Capita. This is problematic as the County would not have the ability to collect from the residents on a per-capita basis, and therefore feel that using a straight millage rate based upon the taxable value, since that would be the basis for the Interlocal Agreement, provides transparency to those impacted residents. Therefore, my recommendation would be to allow the Feasibility Study to be done based upon taxable values and our MSTU millage rates, rather than per-capita.

Should you require any additional information, please do not hesitate to contact me.

Sincerely,


Taryn C. Kryzda
Martin County Board of County Commissioners
County Administrator

TELEPHONE
772 288 5400
WEB ADDRESS
http://www.martin.fl.us

APPENDIX D
DEPARTMENT OF REVENUE INCORPORATION OF HOBE SOUND REVENUE SHARING ESTIMATES

Any projections of state shared revenues beyond the current state fiscal year (2016-2017), are based on assumptions or projections independent of the Department of Revenue.

Incorporation of Hobe Sound Revenue Sharing Estimates (Subject to meeting requirements of 218.23, F.S.)
State Fiscal Year - 2017-2018 (Annual Estimates)

Martin	4/1/2016 Revenue Sharing Population			Estimated 2017-2018 1/2 Cent Distributions			Estimated 2017-18 Discretionary Surtax 1%		
	Before Incorporation*	After Incorporation	Diff.	Before Incorporation*	After Incorporation	Diff.	Before Incorporation*	After Incorporation	Diff.
County's Share				\$16,020,932	\$14,495,954	(\$1,524,978)	\$28,837,634	\$26,092,678	(\$2,744,956)
Unincorporated	129,750	114,080	-15,670						
Jupiter Island	812	812	0	\$91,318	\$85,771	(\$5,547)	\$164,372	\$154,387	(\$9,985)
Ocean Breeze Pa	100	100		\$11,246	\$10,563	(\$683)	\$20,243	\$19,013	(\$1,230)
Sewall's Point	2,026	2,026		\$227,845	\$214,004	(\$13,841)	\$410,121	\$385,207	(\$24,914)
Stuart	16,124	16,124		\$1,813,317	\$1,703,161	(\$110,156)	\$3,263,966	\$3,065,686	(\$198,280)
Hobe Sound	0	15,670	15,670	\$0	\$1,655,208	\$1,655,208	\$0	\$2,979,366	\$2,979,366
Totals	148,812	148,812	0	\$18,164,658	\$18,164,659	\$0	\$32,696,336	\$32,696,336	\$0

Martin	Estimated 2017-18 Municipal Revenue Sharing			Estimated 2017-18 County Revenue Sharing			Total of Revenue Sources Estimated 2017-18		
	Before Incorporation*	After Incorporation	Diff.	Before Incorporation*	After Incorporation	Diff.	Before Incorporation	After Incorporation	Diff.
County's Share	n/a	n/a	n/a	\$4,383,199	\$4,154,660	(\$228,539)	\$20,404,131	\$18,650,614	(\$1,753,517)
Unincorporated									
Jupiter Island	\$23,548	\$23,217	(\$331)	n/a	n/a	n/a	\$114,866	\$108,988	(\$5,878)
Ocean Breeze Pa	\$18,043	\$18,043	(\$0)				\$29,289	\$28,606	(\$683)
Sewall's Point	\$65,230	\$63,545	(\$1,685)				\$293,075	\$277,549	(\$15,526)
Stuart	\$639,600	\$639,600	\$0				\$2,452,917	\$2,342,761	(\$110,156)
Hobe Sound	\$0	\$342,189	\$342,189				\$0	\$1,997,395	\$1,997,395
Totals	\$746,421	\$1,086,593	\$340,172	\$4,383,199	\$4,154,660	(\$228,539)	\$23,294,278	\$23,405,912	\$111,633

Assumptions provided by Feasibility Study Hobe Sound
population = 15,670
taxable value = 967,301,590

* Source: Local Government Information Handbook 2017

1 A bill to be entitled
2 An act relating to Martin County; creating the Town of
3 Hobe Sound; providing a charter; providing legislative
4 intent; providing for a council-manager form of
5 government; providing boundaries; providing municipal
6 powers; providing for a town council and composition
7 thereof; providing for eligibility, terms, duties,
8 compensation, and reimbursement of expenses of council
9 members; providing for a mayor and vice mayor;
10 providing scheduling requirements of council meetings;
11 prohibiting interference with town employees;
12 providing for filling of vacancies and forfeiture of
13 office; providing for the appointment of a town
14 manager and town attorney and the qualifications,
15 removal, powers, and duties thereof; providing for the
16 establishment of town departments, agencies,
17 personnel, and boards; providing for an annual
18 independent audit; providing that the state is not
19 liable for financial shortfalls of the town; providing
20 for nonpartisan elections and matters relating
21 thereto; providing for town council districts;
22 providing for the recall of council members; providing
23 for initiative and referenda; providing for a code of
24 ethics; providing for future amendments to the
25 charter; providing severability; providing a town

26 transition schedule and procedures for the first
 27 election; providing for first-year expenses; providing
 28 for adoption of comprehensive plans and land
 29 development regulations; providing for accelerated
 30 entitlement to state-shared revenues; providing for
 31 entitlement to all local revenue sources authorized by
 32 general law; providing for the sharing of
 33 communications services tax revenues; providing for
 34 receipt and distribution of local option gas tax
 35 revenues; requiring a referendum; providing effective
 36 dates.

37
 38 Be It Enacted by the Legislature of the State of Florida:

39
 40 Section 1. Corporate name; purpose of the charter;
 41 creation and establishment of the Town of Hobe Sound.-

42 (1) CORPORATE NAME.-The municipality hereby established
 43 shall be known as the Town of Hobe Sound ("town").

44 (2) PURPOSE OF THE CHARTER.-This act, together with any
 45 future amendments thereto, may be known as the Charter of the
 46 Town of Hobe Sound ("charter").

47 (a) It is in the best interests of the public health,
 48 safety, and welfare of the residents of the Hobe Sound area to
 49 form a separate municipality for the Hobe Sound area with all

50 the powers and authority necessary to provide adequate and
 51 efficient municipal services to its residents.

52 (b) It is intended that this charter and the incorporation
 53 of the Hobe Sound area will serve to preserve and protect the
 54 character, natural resources, and quality of life of the
 55 community.

56 (c) It is the intent of this charter and the incorporation
 57 of the Hobe Sound area to secure the benefits of self-
 58 determination and affirm the values of representative democracy,
 59 citizen participation, strong community leadership, professional
 60 management, and regional cooperation.

61 (d) It is the intent of this charter and the incorporation
 62 of the town to maintain a financially secure and sustainable
 63 municipal government and to responsibly manage the town's debt
 64 obligations without causing the state to incur any liability.

65 (3) CREATION AND ESTABLISHMENT OF THE TOWN OF HOBE SOUND.-

66 (a) This act shall take effect upon approval by a majority
 67 vote of those qualified electors residing within the corporate
 68 limits of the proposed town as described in section 3 voting in
 69 a referendum election to be called by the Supervisor of
 70 Elections of Martin County to be held on August 28, 2018, in
 71 accordance with the provisions of law relating to elections
 72 currently in force.

73 (b) For the purpose of compliance with s. 200.066, Florida
 74 Statutes, relating to assessment and collection of ad valorem

75 taxes, the Town of Hobe Sound is created and established
 76 effective December 31, 2018.

77 Section 2. Powers of town; form of government.-

78 (1) POWERS OF THE TOWN.-The town shall have all available
 79 governmental, corporate, and proprietary powers of a
 80 municipality under the State Constitution and laws of the state
 81 as fully and completely as though such powers were specifically
 82 enumerated in this charter, and may exercise such powers, except
 83 when prohibited by law. Through the adoption of this charter, it
 84 is the intent of the electors of the town that the municipal
 85 government established in this section shall have the broadest
 86 exercise of home rule powers permitted under the State
 87 Constitution and laws of the state.

88 (2) CONSTRUCTION.-The powers of the town under this
 89 charter shall be construed liberally in favor of the town, and
 90 the specific mention of particular powers in the charter shall
 91 not be construed as limiting the general powers granted in this
 92 charter in any way.

93 (3) FORM OF GOVERNMENT.-The town shall have a council-
 94 manager form of government, with the council to consist of five
 95 town council ("council") members elected by the town at large
 96 from five districts. The council shall constitute the governing
 97 body of the town, with the duties and responsibilities
 98 hereinafter provided. The council shall appoint a town manager

99 to be the chief administrative officer of the town who shall
 100 serve at the pleasure of the council.

101 Section 3. Corporate boundaries.—The territorial
 102 boundaries of the Town of Hobe Sound upon the date of
 103 incorporation shall be as follows:

104
 105 THAT PORTION OF THE GOMEZ GRANT AS RECORDED IN PLAT 1,
 106 PAGE 80 PUBLIC RECORDS OF PALM BEACH (NOW MARTIN)
 107 COUNTY, FLORIDA AND THAT PORTION OF TOWNSHIP 39 SOUTH,
 108 RANGE 42 EAST, ALL BEING IN MARTIN COUNTY, FLORIDA,
 109 BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

110
 111 BEGIN AT THE NORTHWEST CORNER OF SECTION 5, TOWNSHIP
 112 40 SOUTH, RANGE 42 EAST, HAVING A CERTIFIED CORNER
 113 RECORD NUMBER 10789 FILED WITH THE FLORIDA DEPARTMENT
 114 OF NATURAL RESOURCES, NOW THE FLORIDA DEPARTMENT OF
 115 ENVIRONMENTAL PROTECTION, SAID CORNER ALSO BEING THE
 116 SOUTHWEST CORNER OF SECTION 32, TOWNSHIP 39 SOUTH,
 117 RANGE 42 EAST;

118
 119 THENCE ALONG THE WEST LINE OF SAID SECTION 32,
 120 TOWNSHIP 39 SOUTH, RANGE 42 EAST N00°13'30"W, A
 121 DISTANCE OF 2652.34 FEET; THENCE CONTINUING ALONG THE
 122 WEST LINE OF SAID SECTION 32 N00°13'52"W, A DISTANCE
 123 OF 2652.17 FEET TO THE NORTHWEST CORNER OF SAID

124 SECTION 32, SAID CORNER ALSO BEING THE SOUTHWEST
 125 CORNER OF SECTION 29, TOWNSHIP 39 SOUTH, RANGE 42
 126 EAST; THENCE ALONG THE WEST LINE OF SAID SECTION 29,
 127 TOWNSHIP 39 SOUTH, RANGE 42 EAST N00°00'43"E TO THE
 128 SOUTHWESTERLY PROLONGATION OF THE NORTHERLY LINE OF
 129 THE GARCIA-VELEZ PARCEL OF LAND RECORDED IN O.R. BOOK
 130 1886, PAGE 1854, PUBLIC RECORDS OF MARTIN COUNTY,
 131 FLORIDA, A DISTANCE OF 4465.42 FEET;

132
 133 THENCE ALONG SAID LINE OF PROLONGATION N67°59'54"E TO
 134 THE NORTHWESTERLY CORNER OF SAID GARCIA-VELEZ PARCEL
 135 RECORDED IN SAID O.R. BOOK 1886, PAGE 1854, A DISTANCE
 136 OF 2155.87 FEET; THENCE ALONG THE NORTHERLY LINE OF
 137 SAID GARCIA-VELEZ PARCEL N67°59'54"E, A DISTANCE OF
 138 3563.78 FEET; THENCE N19°53'28"W, A DISTANCE OF 693.00
 139 FEET; THENCE CONTINUING ALONG THE NORTHERLY LINE OF
 140 SAID GARCIA-VELEZ PARCEL N68°14'36"E TO THE NORTHWEST
 141 CORNER OF THE PLAT OF HOBE SOUND GOLF CLUB RECORDED IN
 142 PLAT BOOK 11, PAGE 21 PUBLIC RECORDS OF MARTIN COUNTY,
 143 FLORIDA, SAID NORTHWEST CORNER ALSO BEING THE
 144 NORTHWEST CORNER OF THE AMENDED PLAT OF GOMEZ HOMES
 145 AND GROVES RECORDED IN PLAT BOOK 3, PAGE 3 PUBLIC
 146 RECORDS OF MARTIN COUNTY, FLORIDA, A DISTANCE OF
 147 1907.47 FEET; THENCE ALONG THE NORTHERLY LINE OF SAID
 148 PLAT OF HOBE SOUND GOLF CLUB AND SAME BEING THE

149 NORTHERLY LINE OF SAID AMENDED PLAT OF GOMEZ HOMES AND
 150 GROVES, N68°14'36"E TO THE NORTHEASTERLY CORNER OF
 151 SAID PLAT OF HOBE SOUND GOLF CLUB AND SAME BEING THE
 152 NORTHEASTERLY CORNER OF SAID AMENDED PLAT OF GOMEZ
 153 HOMES AND GROVES, A DISTANCE OF 2600.32 FEET TO A
 154 POINT ON THE WESTERLY LINE OF BESSEMER'S UNRECORDED
 155 SUBDIVISION OF THE GOMEZ GRANT LOTS A THROUGH N;
 156
 157 THENCE ALONG SAID WESTERLY LINE OF SAID BESSEMER'S
 158 UNRECORDED SUBDIVISION N21°38'29"W TO THE NORTHERLY
 159 LINE OF SAID LOT N OF SAID BESSEMER'S UNRECORDED
 160 SUBDIVISION, SAME BEING THE NORTHERLY LINE OF THE
 161 FIRST UNITED METHODIST CHURCH OF HOBE SOUND PARCEL
 162 RECORDED IN O.R. BOOK 585, PAGE 898 PUBLIC RECORDS OF
 163 MARTIN COUNTY, FLORIDA, A DISTANCE OF 4766.09 FEET;
 164 THENCE ALONG SAID NORTHERLY LINE N68°17'42"E TO A
 165 POINT ON THE CURVE OF THE CENTERLINE OF U.S. HIGHWAY
 166 ONE, BEING A 200 FOOT WIDE RIGHT OF WAY, A DISTANCE OF
 167 1404.13 FEET, SAID CURVE CONCAVE TO THE SOUTHWEST,
 168 HAVING A RADIUS OF 5729.65 FEET; THENCE NORTHWESTERLY
 169 ALONG SAID CURVE AN ARC DISTANCE OF 902.22 FEET,
 170 THROUGH A CENTRAL ANGLE OF 09°01'19", HAVING A CHORD
 171 BEARING OF N30°19'33"W AND A CHORD DISTANCE OF 901.29
 172 FEET TO THE POINT OF TANGENT; THENCE CONTINUING ALONG
 173 THE CENTERLINE OF SAID U.S. HIGHWAY ONE N34°50'13"W, A

174 DISTANCE OF 6166.70 FEET TO THE POINT OF CURVE CONCAVE
 175 TO THE SOUTHWEST, HAVING A RADIUS OF 5729.65 FEET;
 176 THENCE ALONG SAID CURVE TO THE INTERSECTION OF A LINE
 177 THAT IS PARALLEL WITH AND 20.00 SOUTHERLY OF THE NORTH
 178 RIGHT OF WAY LINE OF SE OSPREY STREET, AN ARC DISTANCE
 179 OF 460.30 FEET, THROUGH A CENTRAL ANGLE OF 04°36'11",
 180 HAVING A CHORD BEARING OF N37°08'18"W AND A CHORD
 181 DISTANCE OF 460.18 FEET; THENCE ALONG SAID PARALLEL
 182 LINE N68°23'27"E TO THE CENTERLINE OF SE GOMEZ AVENUE,
 183 BEING A 70 FOOT WIDE RIGHT OF WAY, A DISTANCE OF
 184 3764.80 FEET; THENCE ALONG SAID CENTERLINE OF SE GOMEZ
 185 AVENUE N21°41'13"W TO THE SOUTHWESTERLY PROLONGATION
 186 OF THE NORTHERLY LINE OF THE PLAT OF THE SANCTUARY AS
 187 RECORDED IN PLAT BOOK 11, PAGE 86 PUBLIC RECORDS OF
 188 MARTIN COUNTY, FLORIDA, A DISTANCE OF 680.05 FEET;
 189 THENCE ALONG SAID NORTHERLY LINE OF SAID PLAT OF THE
 190 SANCTUARY N68°19'05"E TO A POINT IN THE INTRACOASTAL
 191 WATERWAY RECORDED IN PLAT BOOK 2, PAGES 1 THROUGH 9
 192 PUBLIC RECORDS OF MARTIN COUNTY, FLORIDA, A DISTANCE
 193 OF 2916.38 FEET, SAID INTRACOASTAL WATERWAY ALSO KNOWN
 194 AS THE JENSEN BEACH TO JUPITER AQUATIC PRESERVE AND
 195 ALSO REFERRED TO AS THE INDIAN RIVER;
 196
 197 THENCE MEANDERING SOUTHERLY THROUGH SAID INTRACOASTAL
 198 WATERWAY THE FOLLOWING COURSES AND DISTANCES:

199 S23°38'46"E, A DISTANCE OF 3025.21 FEET; THENCE
 200 S06°12'50"E, A DISTANCE OF 3454.77 FEET; THENCE
 201 S43°46'34"E, A DISTANCE OF 2706.93 FEET; THENCE
 202 S15°47'16"E, A DISTANCE OF 3172.40 FEET; THENCE
 203 S23°40'43"E, A DISTANCE OF 4736.44 FEET; THENCE
 204 S15°04'03"E, A DISTANCE OF 779.24 FEET; THENCE
 205 S11°12'05"E, A DISTANCE OF 1473.28 FEET; THENCE
 206 S17°37'55"E, A DISTANCE OF 1948.52 FEET; THENCE
 207 S35°43'50"E TO THE EASTERLY PROLONGATION OF THE SOUTH
 208 LINE OF GOVERNMENT LOT 4, SECTION 26, TOWNSHIP 39
 209 SOUTH, RANGE 42 EAST, A DISTANCE OF 4412.49 FEET;
 210
 211 THENCE ALONG SAID EASTERLY PROLONGATION OF THE SOUTH
 212 LINE OF GOVERNMENT LOT 4, SECTION 26, TOWNSHIP 39
 213 SOUTH, RANGE 42 EAST S89°58'18"W TO THE APPROXIMATE
 214 SHORELINE OF THE INTRACOASTAL WATERWAY, ALSO BEING THE
 215 APPROXIMATE SHORELINE OF THE HOBE SOUND OR INDIAN
 216 RIVER, A DISTANCE OF 1176.59 FEET; THENCE ALONG THE
 217 SOUTH LINE OF SAID GOVERNMENT LOT 4, SECTION 26,
 218 TOWNSHIP 39 SOUTH, RANGE 42 EAST S89°58'18"W TO THE
 219 SOUTHWEST CORNER OF SAID GOVERNMENT LOT 4, SECTION 26,
 220 SAME BEING THE SOUTHEAST CORNER OF PAPAYA VILLAGE
 221 RECORDED IN PLAT BOOK 2, PAGE 74 PUBLIC RECORDS OF
 222 MARTIN COUNTY, FLORIDA, A DISTANCE OF 1979.86 FEET;
 223 THENCE CONTINUING ALONG SAID SOUTH LINE OF SECTION 26

224 AND THE CENTERLINE OF PAPAYA BLVD., AN UNOPEN AND
 225 UNPAVED 30 FOOT WIDE RIGHT OF WAY AS SHOWN ON SAID
 226 PLAT OF PAPAYA VILLAGE S89°56'15"W TO THE SOUTHWEST
 227 CORNER OF SAID SECTION 26, SAME BEING THE SOUTHEAST
 228 CORNER OF SECTION 27, TOWNSHIP 39 SOUTH, RANGE 42
 229 EAST, A DISTANCE OF 1324.65 FEET; THENCE ALONG SAID
 230 CENTERLINE AND THE SOUTH LINE OF SAID SECTION 27,
 231 TOWNSHIP 39 SOUTH, RANGE 42 EAST S89°56'15W TO THE
 232 SOUTH QUARTER CORNER OF SAID SECTION 27, SAME BEING
 233 THE END OF SAID CENTERLINE OF PAPAYA BLVD., A DISTANCE
 234 OF 2639.12 FEET; THENCE CONTINUING ALONG THE SOUTH
 235 LINE OF SAID SECTION 27 AND THE SOUTH LINE OF THE
 236 FIRST ADDITION TO THE PAPAYA VILLAGE RECORDED IN PLAT
 237 BOOK 3, PAGE 60 PUBLIC RECORDS OF MARTIN COUNTY,
 238 FLORIDA S89°50'24"W TO THE SOUTHWEST CORNER OF SAID
 239 SECTION 27, SAME BEING THE SOUTHEAST CORNER OF SECTION
 240 28, TOWNSHIP 39 SOUTH, RANGE 42 EAST, AND SAME BEING
 241 THE SOUTHWEST CORNER OF SAID PLAT OF THE FIRST
 242 ADDITION TO THE PAPAYA VILLAGE, A DISTANCE OF 2639.28
 243 FEET; THENCE ALONG THE SOUTH LINE OF SAID SECTION 28,
 244 TOWNSHIP 39 SOUTH, RANGE 42 EAST AND ALONG THE SOUTH
 245 LINE OF EAGLE WOOD RECORDED IN PLAT BOOK 9, PAGE 26
 246 PUBLIC RECORDS OF MARTIN COUNTY, FLORIDA S89°56'34"W
 247 TO THE EASTERLY RIGHT OF WAY OF FLORA AVE AS SHOWN ON
 248 SAID PLAT OF EAGLE WOOD, A DISTANCE OF 2262.89 FEET;

249
 250 THENCE ON A LINE ALONG THE APPROXIMATE EASTERLY RIGHT
 251 OF WAY OF FLORA AVENUE S21°43'27"W, A DISTANCE OF
 252 977.73 FEET; THENCE CONTINUING ALONG THE APPROXIMATE
 253 EAST RIGHT OF WAY LINE OF FLORA AVENUE S00°24'08"E TO
 254 THE SOUTH LINE OF THE NORTH ONE-QUARTER (N 1/4) OF THE
 255 SOUTHWEST ONE-QUARTER (SW 1/4) OF THE NORTHEAST ONE-
 256 QUARTER (NE 1/4) OF SECTION 33, TOWNSHIP 39 SOUTH,
 257 RANGE 42 EAST, A DISTANCE OF 743.38 FEET; THENCE ALONG
 258 SAID SOUTH LINE N89°58'36"E TO THE EAST LINE OF THE
 259 SOUTHWEST ONE-QUARTER (SW 1/4) OF THE NORTHEAST ONE-
 260 QUARTER (NE 1/4) OF SAID SECTION 33, A DISTANCE OF
 261 1292.82 FEET; THENCE ALONG SAID EAST LINE S00°00'56"E
 262 TO THE SOUTH LINE OF THE NORTHEAST ONE-QUARTER (NE
 263 1/4) OF SAID SECTION 33, A DISTANCE OF 991.23 FEET;
 264 THENCE ALONG SAID SOUTH LINE S89°59'15"W TO A LINE
 265 40.00 FEET OF THE EAST LINE OF THE SOUTHWEST ONE-
 266 QUARTER (SW1/4) OF SAID SECTION 33 AND PARALLEL WITH
 267 SAID EAST LINE OF THE SOUTHWEST ONE-QUARTER OF SECTION
 268 33, A DISTANCE OF 1284.95 FEET; THENCE ALONG SAID
 269 PARALLEL LINE S00°04'55"E TO THE SOUTH LINE OF SAID
 270 SECTION 33, A DISTANCE OF 2642.32 FEET; THENCE ALONG
 271 SAID SOUTH LINE OF SECTION 33, TOWNSHIP 39 SOUTH,
 272 RANGE 42 EAST N89°55'42"W TO THE SOUTHWEST CORNER OF
 273 SAID SECTION 33, SAME BEING THE SOUTHEAST CORNER OF

274 SECTION 32, TOWNSHIP 39 SOUTH, RANGE 42 EAST, A
 275 DISTANCE OF 2709.76 FEET; THENCE ALONG THE SOUTH LINE
 276 OF SAID SECTION 32, TOWNSHIP 39 SOUTH, RANGE 42 EAST
 277 S89°58'25"W TO THE SOUTH QUARTER CORNER OF SAID
 278 SECTION 32, A DISTANCE OF 2644.31 FEET; THENCE
 279 CONTINUING ALONG THE SOUTH LINE OF SAID SECTION 32
 280 S89°58'19"W TO THE SOUTHWEST CORNER OF SAID SECTION 32
 281 AND TO THE POINT OF BEGINNING, A DISTANCE OF 2643.99
 282 FEET.

283
 284 SAID CORPORATE LIMITS CONTAINING 264,037,076 PLUS OR
 285 MINUS SQUARE FEET (6,061.46 PLUS OR MINUS ACRES)

286
 287 Section 4. Town council.-

288 (1) GENERAL POWERS AND DUTIES.-All powers of the town
 289 shall be vested in the council, except as otherwise provided by
 290 law or this charter, and the council shall provide for the
 291 exercise thereof and for the performance of all duties and
 292 obligations permitted by or imposed on the town by law.

293 (2) COMPOSITION; ELIGIBILITY; TERMS.-

294 (a) Composition.-There shall be a council composed of five
 295 council members. One council member shall be elected by the
 296 voters of the town at large in each of five districts; district
 297 one through district five.

298 (b) Eligibility.-

299 1. Each candidate for council shall be a qualified elector
 300 of the town.

301 2. Each candidate for council shall have been a resident
 302 of the town and the district he or she represents for at least 1
 303 year before qualifying for office.

304 3. Each council member must reside in the district the
 305 member represents for the duration of his or her term.

306 4. The term of office for each council member shall be 4
 307 years.

308 (3) MAYOR; VICE MAYOR.-

309 (a) Mayor.-At the first regularly scheduled meeting after
 310 the town's first election and each regular election thereafter
 311 and after receiving the certified results of the election, the
 312 council, by a majority vote, shall select from its membership a
 313 mayor. Each year in which a regular election is not scheduled,
 314 the council, by the second regular meeting after September 1,
 315 shall by majority vote select from its membership a mayor. The
 316 mayor shall serve as chairperson during the meetings of the
 317 council and shall serve as the head of municipal government for
 318 the purpose of execution of legal documents as required by
 319 ordinance. The mayor shall also serve as the ceremonial head of
 320 the town.

321 (b) Vice mayor.-A vice mayor shall be selected in the same
 322 manner as the mayor as provided in paragraph (a). The vice mayor
 323 shall serve as mayor during the absence or disability of the

324 mayor and, if a vacancy of the mayor occurs, shall become
 325 interim mayor until a mayor is selected as provided in paragraph
 326 (a).

327 (4) COMPENSATION.—An ordinance increasing or decreasing
 328 compensation of the council may be adopted at any time upon the
 329 affirmative vote of four members of the council; however, if the
 330 council takes action to change the level of compensation, the
 331 salary of council members shall not be adjusted until after the
 332 first day after the next regular municipal election. The council
 333 may provide for reimbursement of actual expenses incurred by its
 334 members, including the mayor, while performing their official
 335 duties.

336 (5) COUNCIL MEETINGS.—

337 (a) The council shall hold meetings in accordance with a
 338 duly adopted ordinance or resolution. Special meetings may be
 339 held at the call of the mayor or a majority of the council
 340 members. At least a 24-hour notice shall be provided to each
 341 council member and the public for special meetings, unless there
 342 is an immediate threat to the public safety. Except as
 343 authorized by law, all meetings shall be open to the public.

344 (b) Three members of the council shall constitute a quorum
 345 for the conduct of business unless otherwise provided herein.
 346 Unless a quorum is present, no action may be taken except to
 347 adjourn. In order to approve any action or adopt any ordinance

348 or resolution, there must be at least three affirmative votes
 349 for the action, unless otherwise provided herein.

350 (6) PROHIBITIONS.--

351 (a) Neither the council, nor any individual member of the
 352 council, shall in any manner attempt to dictate the employment
 353 or removal of any employee other than the town manager and town
 354 attorney. The council is free to make inquiries of town
 355 employees, but no individual member of the council shall give
 356 orders to any officer or employee of the town. Recommendations
 357 for improvements in town government operations shall come
 358 through the town manager, but each member of the council shall
 359 be free to discuss or recommend improvements to the town
 360 manager, and the council is free to direct the town manager to
 361 implement specific recommendations for improvements in town
 362 government operations.

363 (b) No present or former elected town official shall hold
 364 any compensated appointive office or employment with the town
 365 until 1 year after leaving office.

366 (7) VACANCIES; FORFEITURE OF OFFICE; FILLING OF
 367 VACANCIES.--

368 (a) Vacancies.--A vacancy in the office of a member of the
 369 council, mayor, or vice mayor shall occur upon the incumbent's
 370 death, inability to fulfill the duties of the office, relocation
 371 of residence outside the district, resignation, appointment to

372 another public office, judicially determined incompetence, or
 373 removal or forfeiture of office as described in this subsection.

374 (b) Forfeiture of office.-

375 1. A member of the council may forfeit the office if the
 376 member:

377 a. Lacks at any time during the term of office any
 378 qualification for the office prescribed by this charter or by
 379 law;

380 b. Violates any express prohibition of this charter;

381 c. Is convicted of a felony or criminal misdemeanor that
 382 involves the office of town council;

383 d. Is found to have violated any standard of conduct or
 384 code of ethics established by law for public officials or has
 385 been suspended from office by the Governor, unless subsequently
 386 reinstated as provided by law; or

387 e. Misses three consecutive regularly scheduled council
 388 meetings, unless excused by the council.

389

390 If any of these events should occur, a hearing shall
 391 automatically be conducted at the next regularly scheduled
 392 council meeting, and the member may be declared to have
 393 forfeited office by majority vote of the council.

394 2. The council shall be the sole judge of the
 395 qualifications of its members and shall hear all questions
 396 relating to forfeiture of a council member's office, including

397 whether good cause for absence has been or may be established.
 398 The council shall have the power to set additional written
 399 standards of conduct for its members beyond those specified in
 400 this charter and may provide for such penalties as it deems
 401 appropriate, including forfeiture of office. In order to
 402 exercise these powers, the council shall have power to subpoena
 403 witnesses, administer oaths, and require the production of
 404 evidence.

405 (c) Filling of vacancies.-

406 1. A vacancy on the council shall be filled by a majority
 407 vote of the remaining members of the council for the period of
 408 time until the next election, when a council member shall be
 409 elected for the remainder of the term vacated. If there are more
 410 than 6 months remaining in the unexpired term and a majority of
 411 the remaining council members cannot reach a decision within 60
 412 days after the vacancy occurs, the vacancy shall be filled by a
 413 special election.

414 2. In the event that all of the council members are
 415 removed by death, disability, recall, forfeiture of office, or
 416 resignation, the Governor shall appoint interim council members
 417 who shall call a special election at least 30 days, but no more
 418 than 60 days, after such appointment. Such election shall be
 419 held in the same manner as the initial elections under this
 420 charter. However, if there are fewer than 6 months remaining in
 421 any unexpired terms, the interim council appointed by the

422 Governor shall serve out the unexpired terms. Appointees must
 423 meet all requirements for candidates as provided in this
 424 charter.

425 3. The burden of establishing good cause for absences
 426 shall be on the council member in question; however, any council
 427 member may, at any time during a duly held meeting, move to
 428 establish good cause for his or her absence. A council member
 429 whose qualifications are in question or who is otherwise subject
 430 to forfeiture of his or her office shall not vote on such
 431 matters.

432 Section 5. Administration.-

433 (1) TOWN MANAGER.-

434 (a) The council shall appoint a town manager, or a
 435 management firm to fulfill the duties of a town manager, who
 436 shall serve at the pleasure of the council. The qualifications
 437 of the town manager or firm may be established by ordinance.

438 (b) The town manager or firm may be removed by a majority
 439 vote of the council.

440 (c) During the absence or disability of the town manager,
 441 the council may by resolution designate a properly qualified
 442 person to temporarily execute the functions of the town manager.
 443 The person thus designated shall have the same powers and duties
 444 as the town manager and may be removed by the council at any
 445 time upon a majority vote of the council.

446 (d) The town manager or firm shall:

447 1. Appoint, hire, suspend, demote, or dismiss any town
 448 employee under the town manager's jurisdiction in accordance
 449 with general law and may authorize any department head to
 450 exercise such powers with respect to subordinates in that
 451 department.

452 2. Direct and supervise the administration of all
 453 departments of the town except the office of the town attorney.

454 (2) TOWN ATTORNEY.—There shall be a town attorney who
 455 shall be a member of The Florida Bar in good standing, be
 456 appointed by the council, and serve as the chief legal advisor
 457 to the council and town administrators, departments, and
 458 agencies. The council may remove the town attorney for any
 459 reason by a majority vote of its members.

460 Section 6. Departments; personnel; planning.—

461 (1) DEPARTMENTS; BOARDS; AGENCIES.—The council may
 462 establish, modify, or terminate such departments, boards, or
 463 agencies as it determines necessary for the efficient
 464 administrative operation of the town. Such departments, boards,
 465 or agencies shall be determined by ordinance.

466 (2) PERSONNEL.—Consistent with all applicable state and
 467 federal laws, the council shall provide by ordinance for the
 468 establishment, regulation, and maintenance of a system governing
 469 personnel policies necessary for the effective administration of
 470 employees of the town's departments, boards, and agencies.

471 (3) PLANNING.—Consistent with all applicable state and
 472 federal laws with respect to land use, development, and
 473 environmental protection, the town shall:

474 (a) Designate an employee, agency, or agencies to execute
 475 the planning functions with such decisionmaking responsibilities
 476 as may be specified by ordinance or general law.

477 (b) Adopt a comprehensive plan and ensure that zoning and
 478 other land use control ordinances are consistent with the plan,
 479 all in accordance with general law. The Martin County
 480 Comprehensive Plan, as it exists on the day that the town
 481 commences corporate existence, shall serve as the initial
 482 comprehensive plan of the town until the town adopts its own
 483 comprehensive plan pursuant to chapter 163, Florida Statutes.

484 (c) Adopt zoning and development regulations, to be
 485 specified by ordinance, to implement the plan.

486 Section 7. Financial management.—

487 (1) FISCAL YEAR.—The fiscal year of the town shall begin
 488 on the first day of October and end on the last day of September
 489 of each year.

490 (2) EXPENDITURE OF TOWN FUNDS.—No town funds shall be
 491 expended except pursuant to duly approved appropriations or for
 492 the payment of bonds, notes, or other indebtedness duly
 493 authorized by the council and only from such funds so
 494 authorized.

495 (3) BUDGET ADOPTION.—The council shall annually adopt a
 496 budget in accordance with applicable general law after a minimum
 497 of two public hearings on the proposed budget. A resolution
 498 adopting the budget shall constitute appropriation of the
 499 amounts specified therein as expenditures from funds indicated.

500 (4) EXPENDITURES.—The budget shall not provide for
 501 expenditures in an amount greater than the revenues budgeted.

502 (5) APPROPRIATIONS.—

503 (a) If, during the fiscal year, revenues in excess of such
 504 revenues estimated in the budget are available for
 505 appropriation, the council by resolution may make supplemental
 506 appropriations for the year in an amount not to exceed such
 507 excess.

508 (b) If, at any time during the fiscal year, it appears
 509 probable to the town manager that the revenues available will be
 510 insufficient to meet the amount appropriated, the town manager
 511 shall report to the council without delay, indicating the
 512 estimated amount of the deficiency, any remedial action taken,
 513 and recommendations as to any other steps that should be taken.
 514 The council shall then take such further action as it deems
 515 necessary to prevent or minimize any deficiency and, for that
 516 purpose, the council may by resolution reduce one or more
 517 appropriations accordingly.

518 (c) No appropriation for debt service may be reduced or
 519 transferred, and no appropriation may be reduced below any

520 amount required by law to be appropriated, or by more than the
 521 unencumbered balance thereof. Notwithstanding any other
 522 provision of law, the supplemental and emergency appropriations
 523 and reduction or transfer of appropriations authorized by this
 524 section may be made effective immediately upon adoption.

525 (6) BONDS; INDEBTEDNESS.-

526 (a) Subject to the referendum requirements of the State
 527 Constitution, if applicable, the town may from time to time
 528 borrow money and issue bonds or other obligations or evidence of
 529 indebtedness (collectively, "bonds") of any type or character
 530 for any of the purposes for which the town is not or hereafter
 531 authorized by law to borrow money, including to finance the cost
 532 of any capital or other project and to refund any and all
 533 previous issues of bonds at or before maturity. Such bonds may
 534 be issued pursuant to one or more resolutions adopted by a
 535 majority of the council.

536 (b) The town may assume all outstanding indebtedness
 537 related to facilities that it acquires from other units of local
 538 government and be liable for payment of such indebtedness in
 539 accordance with its terms.

540 (7) REVENUE BONDS.-Revenue bonds may be issued by the town
 541 as authorized by law.

542 (8) ANNUAL AUDIT.-The council shall provide for an
 543 independent annual financial audit of all town accounts and may
 544 provide for more frequent audits as it deems necessary. Such

545 audits shall be made by a certified public accountant or an
 546 accounting firm that has no personal interest, directly or
 547 indirectly, in the fiscal affairs of the town government or in
 548 any of its officers.

549 (9) SHORTFALLS.—The state is not liable for financial
 550 shortfalls of the town.

551 Section 8. Nominations and elections.—

552 (1) NONPARTISAN ELECTIONS; ELECTORS; QUALIFYING.—

553 (a) Nonpartisan elections.—All elections shall be
 554 conducted on a nonpartisan basis without designation of
 555 political party affiliation.

556 (b) Electors.—Any person who is a resident of the town,
 557 who has qualified as an elector of this state, and who registers
 558 as prescribed by law shall be an elector of the town.

559 (c) Qualifying.—

560 1. Each candidate for the council shall be a qualified
 561 elector of the town and must reside in the district for which he
 562 or she is seeking office for at least 1 year before the
 563 beginning of the qualifying period for the office sought.

564 2. Any elector of the town who wishes to become a
 565 candidate for the council shall qualify with the Supervisor of
 566 Elections of Martin County for the initial election; thereafter,
 567 candidates shall qualify with the official designated by
 568 resolution or general law by providing proof of voter

569 registration, current address, and at least 1-year's residency
 570 in the district in which they are seeking office.

571 3. The qualifying period for candidates for the council
 572 shall be provided by the Supervisor of Elections of Martin
 573 County or otherwise provided by ordinance.

574 (2) ELECTIONS.-

575 (a) Adoption of Florida Election Code.-All elections
 576 required under any section of this charter shall be conducted in
 577 accordance with the Florida Election Code, chapters 97-106,
 578 Florida Statutes, except as otherwise provided in this charter.
 579 The council, by ordinance, may adopt such election procedures as
 580 are necessary and as provided by the Florida Election Code,
 581 chapters 97-106, Florida Statutes.

582 (b) At large elections.-

583 1. The first regular election of council members shall be
 584 held on March 12, 2019, and thereafter will be 10 weeks before
 585 the date of the general election in each even-numbered year,
 586 unless this date is required to be changed to a date concurrent
 587 with any countywide or statewide election.

588 2. Electors may vote for one candidate from each of the
 589 five council districts. The candidate in each district receiving
 590 the highest number of votes in the town at-large election shall
 591 be elected to such council district.

592 3. The term of office for an elected council member shall
 593 begin immediately after official certification of the results of

594 the election and shall expire upon the assumption of office by
595 his or her successor.

596 4. No election for a council member seat shall be required
597 if there is only one duly qualified candidate for the council
598 member seat.

599 (c) Town canvassing board.—The town canvassing board shall
600 be composed of three members appointed by the council by
601 resolution. No member of the town canvassing board shall be an
602 active participant in the town election for which he or she is
603 canvassing, as the term "active participant" is interpreted by
604 the Division of Elections. If a vacancy occurs on the canvassing
605 board, the council shall appoint a replacement member by
606 resolution. The town canvassing board shall canvass the election
607 consistent with the requirements of general law and consistent
608 with and pursuant to any agreement between the town and the
609 Supervisor of Elections of Martin County. The canvassing board
610 shall certify the results of the election upon receipt of the
611 certification from the supervisor of elections. However, the
612 council may, by resolution, delegate the election canvassing
613 responsibilities for town elections to the county canvassing
614 board.

615 (3) COUNCIL DISTRICTS; REDISTRICTING.—

616 (a) There shall be five council districts. The districts
617 shall be as roughly equal in permanent population as practicable
618 according to the population figures available from the most

619 recent Martin County population estimate determined by the
 620 decennial United States Census. Legal descriptions for the
 621 council districts located within the boundary of the Town of
 622 Hobe Sound are as follows:

623 1. District one: everything east of Gomez Avenue north of
 624 Bridge Road and everything east of Federal Highway south of
 625 Bridge Road.

626 2. District two: Osprey Street to the north; Gomez Avenue
 627 to the east; A1A/Dixie Highway to the west; and Bridge Road to
 628 the south.

629 3. District three: Osprey Street to the north; A1A/Dixie
 630 Highway to the east; Federal Highway to the west; and Bridge
 631 Road to the South.

632 4. District four: everything west of Federal Highway and
 633 north of Bridge Road.

634 5. District five: everything west of Federal Highway and
 635 south of Bridge Road.

636 (b) The district boundaries shall be reapportioned based
 637 upon the official state and federal census. The council shall
 638 adopt an ordinance containing the reapportionment within 6
 639 months after the date of official publication of the most recent
 640 official state and federal census, beginning with the 2020
 641 census. District boundaries shall be reapportioned to create
 642 districts of nearly equal population. Districts shall be
 643 arranged in a logical and compact geographic pattern and shall

644 promote fair representation. Service boundaries of public
 645 facilities may be considered. The district boundaries may be
 646 reapportioned on a more frequent basis in the event that
 647 annexation or development impacts the ability to provide for
 648 fair representation, as determined by the council.

649 (4) RECALL.—The qualified voters of the town shall have
 650 the power to remove from office any elected official of the town
 651 in accordance with general law.

652 Section 9. Initiative and referendum.—The powers of
 653 initiative and referendum are reserved to the qualified
 654 registered voters of the town. The election laws of the state
 655 shall govern the exercise of the powers of initiative and
 656 referendum under this charter.

657 Section 10. General provisions.—

658 (1) CODE OF ETHICS.—It is essential to the proper conduct
 659 and operation of the town that the officers and employees of the
 660 town be independent and impartial and for their offices not to
 661 be used for private gain other than the remuneration provided by
 662 law or ordinance. It is declared to be the policy of the town
 663 that its officers and employees are agents of the people and
 664 hold their positions for the benefit of the public.

665 (2) AMENDMENTS TO CHARTER.—This charter may be amended in
 666 accordance with the provisions for charter amendments as
 667 specified in the Municipal Home Rule Powers Act, chapter 166,
 668 Florida Statutes, or as otherwise provided by general law.

669 (3) SEVERABILITY.—If any provision of this charter or the
670 application thereof to any person or circumstance is held
671 invalid, the invalidity shall not affect other provisions or
672 applications of this charter which can be given effect without
673 the invalid provisions or application, and to this end the
674 provisions of this charter are declared severable.

675 Section 11. Referendum election; transition.—

676 (1) REFERENDUM ELECTION.—The referendum election called
677 for by this act shall be held on August 28, 2018, at which time
678 the following question shall be placed upon the ballot:

679 Shall the Town of Hobe Sound be created and its charter
680 adopted?

681 YES

682 NO

683
684 In the event this question is answered affirmatively by a
685 majority of voters voting in the referendum, the charter will
686 take effect as provided herein. The referendum election shall be
687 conducted by the Supervisor of Elections of Martin County in
688 accordance with the Florida Election Code, and the cost of such
689 election shall be funded by the Board of County Commissioners of
690 Martin County.

691 (2) INITIAL ELECTION OF COUNCIL.—

692 (a) After the adoption of this charter, the Supervisor of
693 Elections of Martin County shall call an election to be held on

694 March 12, 2019, for the election of five council members. The
 695 election shall be conducted by the Supervisor of Elections of
 696 Martin County in accordance with the Florida Election Code, and
 697 the cost of such election shall be funded by the Board of County
 698 Commissioners of Martin County.

699 (b) An individual who wishes to run for one of five
 700 initial seats on the council shall qualify with the Supervisor
 701 of Elections of Martin County in accordance with this charter
 702 and general law. The qualifying period for the initial election
 703 of the council shall begin at noon on the second Monday in
 704 January and end at noon on the second Friday in January, unless
 705 otherwise provided by law.

706 (c) For the initial elections, the county canvassing board
 707 shall certify the results of the elections in accordance with
 708 general law.

709 (d) The council members from districts 1, 3, and 5 shall
 710 be elected to an initial term expiring upon certification of the
 711 election results of the August 2022 election. The council
 712 members from districts 2 and 4 shall be elected to an initial
 713 term expiring upon certification of the election results of the
 714 August 2020 election. Thereafter, all terms shall be for a
 715 period of 4 years.

716 (3) SCHEDULE.—

717 (a) First election of council members.—At the time of its
 718 adoption, this charter shall be in effect to the extent

719 necessary so that the first election of members of the council
 720 may be conducted in accordance with this charter.

721 (b) Time of taking full effect.—This charter shall be in
 722 full effect for all purposes on and after the date of the first
 723 meeting of the newly elected council provided in paragraph (c).

724 (c) First council meeting.— On March 20, 2019, provided
 725 the results of the election of the council under this charter
 726 have been certified, the newly elected members of the council
 727 shall meet at a location to be determined. In the event the
 728 results have not been certified by March 20, 2019, the newly
 729 elected members shall meet on the following Tuesday. The initial
 730 council shall have the authority and power to enter into
 731 contracts, arrange for the hiring of legal counsel, begin
 732 recruiting applicants for town manager, provide for necessary
 733 town offices and facilities, and do such other things as it
 734 deems necessary and appropriate for the town.

735 (4) FIRST YEAR EXPENSES.—The council, in order to provide
 736 moneys for the expenses and support of the town, shall have the
 737 power to borrow money necessary for the operation of municipal
 738 government until such time as a budget is adopted and revenues
 739 are raised in accordance with this charter.

740 (5) TRANSITIONAL ORDINANCES AND RESOLUTIONS.—

741 (a) All applicable county ordinances currently in place at
 742 the time of passage of the referendum, unless specifically
 743 referenced in this charter, shall remain in place until and

744 unless rescinded by action of the council, except that a county
 745 ordinance, rule, or regulation that is in conflict with a town
 746 ordinance, rule, or regulation shall not be effective to the
 747 extent of such conflict. Any existing Martin County ordinances,
 748 rules, and regulations, as of April 1, 2019, shall not be
 749 altered, changed, rescinded, or added to, nor shall any variance
 750 be granted without the approval of the council if such action
 751 would affect the town.

752 (b) The council shall adopt ordinances and resolutions
 753 required to effect the transition.

754 (6) TRANSITIONAL COMPREHENSIVE PLAN.—Until such time as
 755 the town adopts a comprehensive plan, the Martin County
 756 Comprehensive Plan, as it exists on the day that the town
 757 commences corporate existence, shall remain in effect as the
 758 town's transitional comprehensive plan. However, all planning
 759 functions, duties, and authority shall thereafter be vested in
 760 the council, which shall be deemed the local planning agency
 761 until the council establishes a separate local planning agency.

762 (7) TRANSITIONAL LAND DEVELOPMENT REGULATIONS.—To
 763 implement the transitional comprehensive land use plan when
 764 adopted, the town shall, in accordance with the procedures
 765 required by the laws of the state, adopt ordinances providing
 766 for land use development regulations within the corporate
 767 limits. Until the town adopts ordinances, the following shall
 768 apply:

769 (a) The comprehensive land use plan and land use
 770 development regulations of Martin County, as the same exist on
 771 the date that the town commenced corporate existence, shall
 772 remain in effect as the town's transitional land use development
 773 regulations and comprehensive land use plan.

774 (b) All powers and duties of the Martin County Growth
 775 Management and Building Departments, the Martin County Special
 776 Magistrate, and the Board of County Commissioners of Martin
 777 County, as provided in these transitional land use development
 778 regulations, shall be vested in the council until such time as
 779 the council delegates all powers and duties, or a portion
 780 thereof, to another agency, department, or entity.

781 (c) Subsequent to the adoption of a local comprehensive
 782 land use plan and subject to general law, the council is fully
 783 empowered to amend, supersede, enforce, or repeal the
 784 transitional land use development regulations, or any portion
 785 thereof, by ordinance.

786 (d) Subsequent to the commencement of the town's corporate
 787 existence, an amendment of the comprehensive land use plan or
 788 land use development regulations enacted by the Board of County
 789 Commissioners of Martin County shall not be deemed an amendment
 790 of the town's transitional comprehensive land use plan or land
 791 use development regulations or otherwise take effect within the
 792 town's municipal boundaries.

793 (8) STATE-SHARED REVENUES.—The town shall be entitled to
 794 participate in all revenue sharing programs of the state
 795 effective April 1, 2019. The provisions of s. 218.23(1), Florida
 796 Statutes, shall be waived for the purpose of conducting audits
 797 and financial reporting through the end of the town fiscal year
 798 2019-2020. Initial revised population estimates for calculating
 799 eligibility for shared revenues shall be determined by the
 800 University of Florida Bureau of Economic and Business Research.
 801 If the bureau is unable to provide an appropriate population
 802 estimate, the Martin County Office of Community Development
 803 shall provide the estimate.

804 (9) LOCAL REVENUE SOURCES.—The town shall be entitled to
 805 receive all local revenue sources available pursuant to general
 806 law, including, but not limited to, the local communications
 807 services tax imposed under s. 202.19, Florida Statutes. The
 808 local communications services tax rate imposed by Martin County
 809 will continue within the town boundaries during the period
 810 commencing with the date of incorporation through December 31,
 811 2019. Revenues from the tax shall be shared by Martin County
 812 with the town in proportion to the projected town population
 813 estimate of the Martin County Comprehensive Planning Division
 814 compared with the unincorporated population of Martin County
 815 before the incorporation of the town.

816 (10) LOCAL OPTION GAS TAX REVENUES.—Notwithstanding the
 817 requirements of s. 336.025, Florida Statutes, the town shall be

818 entitled to receive local option gas tax revenue beginning on
 819 October 1, 2019. These revenues shall be distributed in
 820 accordance with general law or by an interlocal agreement
 821 negotiated with the Board of County Commissioners of Martin
 822 County.

823 (11) CONTRACTUAL SERVICES AND FACILITIES.—Contractual
 824 services for law enforcement, emergency management, public
 825 works, parks and recreation, planning and zoning, building
 826 inspection, development review, animal control, library
 827 services, town manager or management firm, town attorney, and
 828 solid waste collection may be supplied by a contract between the
 829 town and the Board of County Commissioners of Martin County,
 830 special districts, municipalities, or private enterprises until
 831 such time as the council establishes such independent services.
 832 However, existing solid waste contracts shall be honored as
 833 required by s. 165.061(1)(f), Florida Statutes, and s. 10,
 834 Article I of the State Constitution. Facilities for housing the
 835 newly formed municipal operations may be rented or leased until
 836 the town selects more permanent facilities.

837 (12) MARTIN COUNTY MUNICIPAL SERVICE TAXING UNITS;
 838 CONTINUATION.—Notwithstanding the incorporation of the Town of
 839 Hobe Sound, that portion of the Martin County Fire and Rescue
 840 Municipal Service Taxing Unit, Parks and Recreation Municipal
 841 Service Taxing Unit, Stormwater Municipal Service Taxing Unit,
 842 and Roads Municipal Service Taxing Unit and special taxing

843 districts created by the Board of County Commissioners of Martin
 844 County that lie within the boundaries of the Town of Hobe Sound
 845 are authorized to continue in existence until the town adopts an
 846 ordinance, resolution, or interlocal agreement to the contrary.

847 (13) LAW ENFORCEMENT.—Law enforcement services shall be
 848 provided by the Martin County Sheriff's Office until the town
 849 adopts an ordinance or resolution or enters into an interlocal
 850 agreement to the contrary.

851 (14) MARTIN COUNTY COMMUNITY REDEVELOPMENT AGENCY DISTRICT
 852 (HOBE SOUND).—A portion of the Martin County Community
 853 Redevelopment Agency District is located within the incorporated
 854 limits of the Town of Hobe Sound. After incorporation, Martin
 855 County and the town shall adopt ordinances and enter into
 856 interlocal agreements to address the funding and taxation issues
 857 associated with having a portion of the Martin County Community
 858 Redevelopment Agency District encroach over the boundaries of
 859 the town.

860 (15) ELIMINATION OF TRANSITIONAL ELEMENTS FROM THIS
 861 CHARTER.—Upon completion of the transitional phase provided in
 862 this charter, the sections of the charter relating to transition
 863 may be eliminated from this charter.

864 Section 12. This act shall take effect only upon its
 865 approval by a majority vote of those qualified electors residing
 866 within the corporate limits of the proposed Town of Hobe Sound
 867 as described in section 3 voting in a referendum to be held on

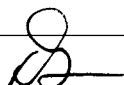
CS/HB 395

2018

868 | August 28, 2018, except that this section and subsection (1) of
869 | section 11 shall take effect upon becoming a law.

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: HB 1119 Lakewood Ranch Stewardship District, Manatee and Sarasota Counties
SPONSOR(S): Gruters
TIED BILLS: IDEN./SIM. BILLS:

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local, Federal & Veterans Affairs Subcommittee	11 Y, 0 N	Rivera	Miller
2) Ways & Means Committee		Dugan RD	Langston 
3) Government Accountability Committee			

SUMMARY ANALYSIS

Lakewood Ranch Stewardship District is an independent special district created in 2005 by special act. It covers land in Manatee and Sarasota counties and provides community development systems, facilities, services, projects, improvements, and infrastructure to the area. The District is governed by a five member board of supervisors who are elected on a one vote per acre basis. The District is authorized to impose ad valorem taxes and may levy user charges and fees, non-ad valorem maintenance taxes as authorized by general law, maintenance special assessments, and benefit special assessments.

The District was expanded in 2009 by approximately 200 additional acres and given additional power to pursue sustainable or green infrastructure improvements, facilities and services within its boundaries with the exception that the District could not provide electric service to retail customers or otherwise impair electric utility franchise agreements.

The bill adds an additional 47 acres to the District’s jurisdictional boundaries. The boundary expansion is subject to approval by a majority vote of the land owners within the district not exempt from taxation who are present at a landowner’s meeting (or their proxy), which meeting will be held within 90 days of the effective date of the act.

Infrastructure in the additional 47 acres will be funded through the issuance of bonds, payable by the new homeowners residing in the additional 47 acres through annual assessments.

The bill provides an effective date of the referendum provisions upon becoming law and an effective date of the expansion upon approval by a majority electors voting in the referendum.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Special Districts

A "special district" is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary.¹ A special district may be created by general law, special act, local ordinance, or by rule of the Governor and Cabinet.² A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter.³ Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.⁴

A "dependent special district" is a special district in which the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district's governing body are removable at will by the governing body of a single county or municipality, or the district's budget is subject to the approval of governing body of a single county or municipality.⁵ An "independent special district" is any district that is not a dependent special district or one that includes more than one county unless the district lies wholly within a single municipality.⁶

Lakewood Ranch Stewardship District

Lakewood Ranch Stewardship District (District) is an independent special district created in 2005 by special act.⁷ The District covers land in Manatee and Sarasota counties and its purpose is to provide sound planning, provision, acquisition, development, operation, maintenance, and related financing for public systems, facilities, services, improvements, projects, and infrastructure works as authorized by its charter.⁸ The District is authorized to provide these services extraterritorially upon execution of an interlocal agreement.⁹ The District is governed by a five member board of supervisors elected to serve 4-year terms either by the landowners or qualified electors residing in the District.¹⁰

¹ Section 189.012(6), F.S. The Legislature adopted ch. 189, F.S., in 1989, to provide uniform statutes for the definition, creation, and operation of special districts. *See* s. 189.011(1), F.S.

² Section 189.012(6), F.S.

³ *See* ss. 189.02(4)-(5) and 189.031(3), F.S. Counties and municipalities have "home rule" powers allowing them to enact ordinances not inconsistent with general or special law for governmental, corporate, or proprietary purposes. Special districts do not possess home rule powers and are permitted to impose only those taxes, assessments, or fees authorized by special or general law. *See* art. VIII, ss. 1(f) and (g), 2(b), s. 6(e), Fla. Const. and ss. 166.021 and 125.01, F.S. *See also* 2017 – 2018 Local Gov't Formation Manual, p. 70, at <http://myfloridahouse.gov/Sections/Documents/loaddoc.aspx?PublicationType=Committees&CommitteeId=2911&Session=2018&DocumentType=General Publications&FileName=2017-2018 Local Government Formation Manual Final Pub.pdf> (accessed 1/18/2018)(hereinafter Local Government Manual).

⁴ Local Government Manual, p. 64.

⁵ Section 189.012(2), F.S.

⁶ Section 189.012(3), F.S. Independent special districts are created by the Legislature unless otherwise authorized by general law. The charter of a newly-created district must meet minimum statutory requirements which includes a statement that it is an independent special district.

⁷ Ch. 2005-338, Laws of Fla.

⁸ Ch. 2005-338, s. 3(4), as amended by ch. 2009-263, Laws of Fla.

⁹ *Id.*

¹⁰ Ch. 2005-338, s. 5, Laws of Fla. As qualified electors move into the District more members are chosen in an election of the qualified electorate rather than a landowners' meeting. Once 45,000 qualified electors reside within the District all five members will be elected by the qualified electorate. Ch. 2005-338, s.5(3)(a)2.a.(V), Laws of Fla.

The District is authorized to impose ad valorem taxes and may levy user charges and fees, non-ad valorem maintenance taxes as authorized by general law, maintenance special assessments, and benefit special assessments.¹¹ In 2009, the District was also authorized to provide sustainable or green infrastructure improvements, facilities, and services, including recycling of natural resources, reduction of energy demands, development and generation of alternative or renewable energy sources and technologies, and entering into joint ventures or other agreement necessary to accomplish sustainable or green goals.¹² The District expressly was not granted the authority to provide electric service to retail customers or otherwise act to impair electric utility franchise agreements.¹³ In the same act, the District was expanded by approximately 200 acres to a total acreage of approximately 20,255 acres.¹⁴

Proposed Changes

The bill expands the District to include 47 acres of land that are currently surrounded by the boundaries of the District.¹⁵ At a referendum of the voters to approve the boundary expansion, landowners subject to the District's taxing power will receive one vote for each assessable acre, or fraction thereof, of land.

According to the Economic Impact Statement Form, infrastructure in the additional 47 acres will cost \$6 million and will be funded through the issuance of bonds, payable by the new homeowners residing in the additional 47 acres through annual assessments. The annual assessments are estimated to generate \$600,000 in revenue per year.¹⁶

The bill provides an effective date for the provisions regarding the referendum and vote count of the act upon becoming law. The effective date of the boundary expansion is upon approval by the majority of voters at a landowners' meeting to be held within 90 days of the other provisions in the act taking effect. Landowners' otherwise eligible to vote at the meeting may assign a proxy to vote in their place.

B. SECTION DIRECTORY:

- Section 1. Amends ch. 2005-338, as amended by ch. 2009-263, revising the boundaries of the Lakewood Ranch Stewardship District.
- Section 2. Provides a referendum to approve the boundary expansion, allowing each landowner one vote per assessable acre.
- Section 3. Providing effective date for act upon becoming law and effective date for boundary expansion upon approval by majority of the voters at a landowner's meeting.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN? November 29, 2017

WHERE? *Bradenton Herald*, Bradenton, Manatee County, Florida

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN?

¹¹ Ch. 2005-338, s.6(6), Laws of Fla.

¹² Ch. 2005-338, s.6(6), as amended by ch. 2009-263, s.2, Laws of Fla.

¹³ *Id.*

¹⁴ Ch. 2005-338, as amended by ch. 2009-263, s.1, Laws of Fla.

¹⁵ See attached Appendix A.

¹⁶ See Economic Impact Statement, on file with House Ways & Means Committee.

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

The bill neither authorizes nor requires executive branch rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

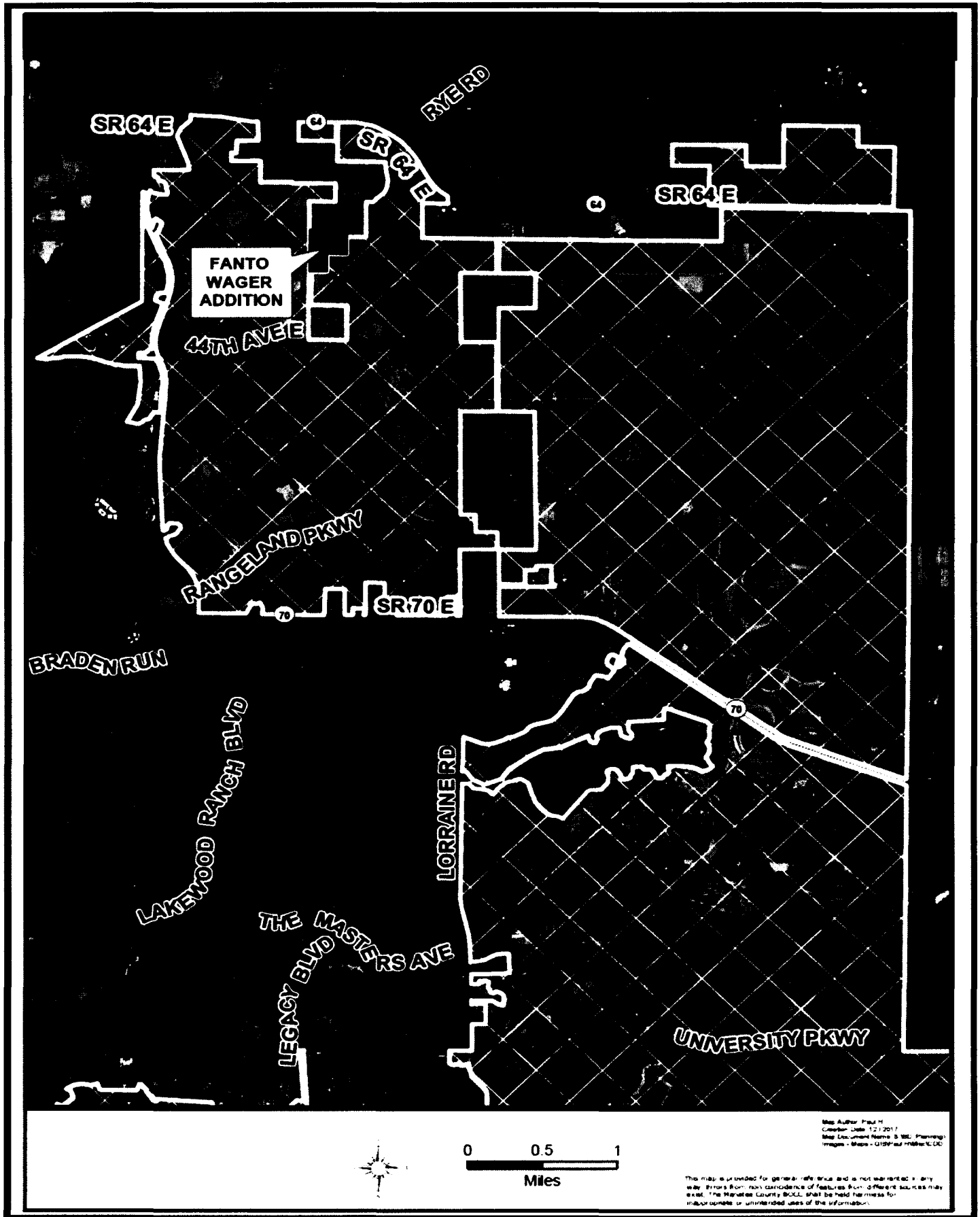
On lines 123-124, the bill corrects a technical error in chs. 2005-338 and 2009-263, Laws of Fla., changing "Triko Enterprises, Inc," to "Triko Enterprises, Inc.," without noting the correction as a change.

On lines 1664-1665, the bill authorizes landowners to vote by proxy, but does not specify how a vote by proxy can be registered. The charter creating the District authorized a vote by proxy and specified the method to register such vote (see ch. 2005-338, L.O.F. at lines 1477-1488 of H.B. 1429), but it is unclear if that method applies to this bill.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

None.

APPENDIX A



1 A bill to be entitled
 2 An act relating to the Lakewood Ranch Stewardship
 3 District, Manatee and Sarasota Counties; amending ch.
 4 2005-338, Laws of Florida, as amended; revising the
 5 boundaries of the Lakewood Ranch Stewardship District;
 6 requiring a referendum; providing an effective date.

7
 8 Be It Enacted by the Legislature of the State of Florida:

9
 10 Section 1. Section 4 of chapter 2005-338, Laws of Florida,
 11 as amended by chapter 2009-263, Laws of Florida, is amended to
 12 read:

13 Section 4. Legal description of the Lakewood Ranch
 14 Stewardship District.-

15
 16 LEGAL DESCRIPTION. The metes and bounds legal
 17 description of the District, within which there are no
 18 parcels of property owned by those who do not wish
 19 their property to be included within the District, is
 20 as follows:

21 Section 29, Township 34 South, Range 19 East:
 22 That portion of Section 29, lying south of the right-
 23 of-way of State Road 64 and east of the record plat of
 24 Lakewood Ranch Commerce Park, Block C, recorded in
 25 Plat Book 38, Page 160 through 163 of the Public
 26 Records of Manatee County, Florida;

27 Section 31, Township 34 South, Range 19 East:
 28 That portion of the southeast quarter of Section 31,
 29 lying east of Lakewood Ranch Boulevard, a 120-foot
 30 wide Public Right-of-Way, as recorded in Official
 31 Record Book 1429, Page 3703 Public Records of Manatee
 32 County, Florida; also that portion of the southeast
 33 quarter of said Section 31, lying west of said
 34 Lakewood Ranch Boulevard, south of Lakewood Ranch
 35 Commerce Park, Block B, recorded in Plat Book 36,
 36 Pages 71 through 77 of said Public Records and east of
 37 the east line of the "Manatee County Landfill" as
 38 described in Special Warranty Deed to Manatee County,
 39 recorded in Official Record Book 1166, Page 3590,
 40 Public Records of Manatee County, Florida;
 41 Section 32, Township 34 South, Range 19 East:
 42 That portion of the west half of Section 32, lying
 43 east of Lakewood Ranch Boulevard, a 120-foot wide
 44 Public Right-of-Way, as recorded in Official Record
 45 Book 1429, Page 3703 of said Public Records, less and
 46 except the record plat of Lakewood Ranch Commerce
 47 Park, Block C, recorded in Plat Book 38, Page 160
 48 through 163 of said Public Records, also less and
 49 except premises described in Special Warranty Deed to
 50 Lakewood Flex Properties Phase II, Inc., recorded in
 51 Official Record Book 1934, Page 5505 Public Records of
 52 Manatee County, Florida;

53 Also:
 54 The west half of the southeast quarter of said Section
 55 32;

56 Also:
 57 The southeast quarter of the southeast quarter of said
 58 Section 32, less and except premises described in
 59 Special warranty Deed to Ashton Associates of
 60 Sarasota, L.L.C., recorded in Official Record Book
 61 1888, Page 7567 Public Records of Manatee County,
 62 Florida;

63 Also:
 64 The northwest quarter of the northeast quarter lying
 65 south of State Road 64, less and except the east 100-
 66 feet described in Warranty Deed to John D. Taylor and
 67 Beverly J. Taylor, recorded in Official Record Book
 68 1331, Page 0041 Public Records of Manatee County,
 69 Florida;

70 Also:
 71 That portion of the southwest quarter of the northeast
 72 quarter being more particularly described as follows:
 73 Begin at the northwest corner of the southwest quarter
 74 of the northeast quarter of said Section 32; thence
 75 east, 466.8 feet along north side of said 40 acre
 76 tract; thence south, 466.8 feet; thence west, 466.8
 77 feet to west line of 40 acre tract; thence north,
 78 466.8 feet to the POINT OF BEGINNING;

79 Also:
 80 That part of the southwest quarter of the northeast
 81 quarter of Section 32, Township 34 South, Range 19
 82 East, described as follows: Commence at a concrete
 83 monument found marking the southwest corner of the
 84 southwest quarter of the northeast quarter of Section
 85 32, Township 34 South, Range 19 East, as occupied by
 86 John D. Taylor & being the southwest corner of that
 87 certain parcel of land as described in Official Record
 88 Book 656 Page 103 of the Public Records of Manatee
 89 County, Florida, for a POINT OF BEGINNING; thence
 90 S.89°35'55"E., along the south line of said southeast
 91 quarter of northeast quarter, 290.77 feet; thence N.
 92 00° 42' 08"E., parallel with the west line of said
 93 southwest quarter of northeast quarter, 299.62 feet;
 94 thence N. 89°35'55"W. along the northerly line of said
 95 land described in Official Record Book 656 Page 103, a
 96 distance of 290.77 feet to the intersection with the
 97 west line of said southwest quarter of the northeast
 98 quarter; thence S.00 °42'"08W., along the west line of
 99 said southwest quarter of the northeast quarter, a
 100 distance of 299.62 feet to the POINT OF BEGINNING,
 101 being & lying in the southwest quarter of the
 102 northeast quarter of Section 32, township 34 South,
 103 Range 19 East, Manatee County, Florida;
 104 Section 33, Township 34 South, Range 19 East:

105 The east half, the northeast quarter of the northwest
 106 quarter, the northwest quarter of the northwest
 107 quarter, the southeast quarter of the northwest
 108 quarter, and the southwest quarter of the southwest
 109 quarter of Section 33, Township 34 South, Range 19
 110 East,
 111 Less:
 112 Road right-of-way for State Road 64 and less that part
 113 of the above described property, lying north and east
 114 of said State Road 64 as described in Official Record
 115 Book 1095, Page 256;
 116 Less:
 117 Road right-of-way for Pope Road;
 118 Less:
 119 Premises described in Special Warranty Deed to Roy F.
 120 Green, recorded in Official Record Book 1752, Page
 121 4576;
 122 Less:
 123 Premises described in Special Warranty Deed to Triko
 124 Enterprises, Inc., recorded in Official Record Book
 125 1407, Page 3313 and Official Record Book 1752, Page
 126 2251;
 127 Less:
 128 Premises described in Special Warranty Deed to Peoples
 129 Gas System, recorded in Official Record Book 1576,
 130 Page 4158;

131 Section 35, Township 34 South, Range 19 East:
 132 The south half of the northeast quarter, and the east
 133 half of the southeast quarter of Section 35, Township
 134 34 South, Range 19 East;
 135 Less:
 136 Road right-of-way for State Road 64
 137 Section 36, Township 34 South, Range 19 East:
 138 The west half of the northeast quarter, the southeast
 139 quarter of the northeast quarter, the east half of the
 140 northwest quarter, and the south half of Section 36,
 141 Township 34 South, Range 19 East;
 142 Less:
 143 Road right-of-way for State Road 64
 144 Section 1, Township 35 South, Range 19 East:
 145 All of Section 1, Township 35 South, Range 19 East;
 146 Less:
 147 Road right-of-way for State Road 64
 148 Section 2, Township 35 South, Range 19 East:
 149 All of Section 2, Township 35 South, Range 19 East;
 150 Less:
 151 The northwest quarter of the northeast quarter, the
 152 north half of the northwest quarter, and road right-
 153 of-way for State Road 64;
 154 Section 3, Township 35 South, Range 19 East:
 155 The south half of the north half, the southeast
 156 quarter of the southwest quarter, and the southeast

157 quarter of Section 3, Township 35 South, Range 19
 158 East;
 159 Less:
 160 Road right-of-way for Lorraine Road
 161 Section 4, Township 35 South, Range 19 East:
 162 The northwest quarter of the northeast quarter, the
 163 south-half of the northeast quarter, the east half of
 164 the northeast quarter of the northwest quarter, the
 165 southeast quarter of the northwest quarter, the south-
 166 half of the southwest quarter of the northwest
 167 quarter, the north-half of the south-half, the
 168 southeast quarter of the southwest quarter, and the
 169 south half of the southeast quarter of Section 4,
 170 Township 35 South, Range 19 East;

171 Also:

172
 173 DESCRIPTION (WAGER-FANTO PROPERTY):

174
 175 A tract of land lying in Section 4, Township 35 South,
 176 Range 19 East, Manatee County, Florida, being more
 177 particularly described as follows:

178
 179 COMMENCE at the northwest corner of Section 4; thence
 180 S.00°15'25"W. along the west line of said Section 4, a
 181 distance of 664.60 feet to the northwest corner of the
 182 South 1/2 of the Northwest 1/4 of the Northwest 1/4 of

183 said Section 4; the following three (3) calls are
 184 along the north line of the South 1/2 of the Northwest
 185 1/4 of the Northwest 1/4 of said Section 4; (1) thence
 186 S.89°20'00"E. a distance of 25.00 to the northwest
 187 corner of premises described in Official Records Book
 188 2397, Page 1900 of the Public Records of Manatee
 189 County, Florida; (2) thence S.89°20'00"E., a distance
 190 of 324.00 feet to the POINT OF BEGINNING; (3) thence
 191 S.89°20'00"E., a distance of 986.58 feet to the
 192 northeast corner of the South 1/2 of the Northwest 1/4
 193 of the Northwest 1/4 of said Section 4; thence
 194 S.00°10'10"W., along the east line of the South 1/2 of
 195 the Northwest 1/4 of the Northwest 1/4 of said Section
 196 4, a distance of 661.66 feet to the northeast corner
 197 of the North 1/2 of the Southwest 1/4 of the Northwest
 198 1/4 of said Section 4, according to a Boundary Line
 199 Agreement, recorded in Official Record Book 1472, Page
 200 1069 of said Public Records; thence S.00°27'35"W.,
 201 along the east line of said Boundary Line Agreement, a
 202 distance of 661.67 feet to the easterly extension of
 203 the north line of the premises described in Official
 204 Records Book 2533, Page 1294 of said Public Records;
 205 the following three (3) calls are along the north
 206 boundary of said premises and the easterly extension
 207 thereof; (1) thence N.89°35'18"W., a distance of
 208 741.08 feet; (2) thence S.01°58'28"E., a distance of

209 598.39 feet; (3) thence S.89°10'03"W., a distance of
 210 594.46 feet to the east maintained right-of-way line
 211 of Pope Road (Plat Book 8, Page 138); the following
 212 five (5) calls are along said east maintained right-
 213 of-way line of Pope Road: (1) thence N.00°11'03"W., a
 214 distance of 17.41 feet; (2) thence N.00°15'10"W., a
 215 distance of 400.00 feet; (3) thence N.00°49'27"E., a
 216 distance of 200.00 feet; (4) thence N.00°07'15"E., a
 217 distance of 880.00 feet; (5) thence N.04°38'59"E., a
 218 distance of 232.92 feet to a point on the south line
 219 of said premises described in Official Records Book
 220 2397, Page 1900 of said Public Records; thence
 221 S.89°21'05"E., along said south line, a distance of
 222 312.90 feet; thence N.00°15'00"E., along the east line
 223 of said premises, a distance of 210.15 feet to the
 224 POINT OF BEGINNING.

225 Less:

226 Premises described in Special Warranty Deed to
 227 Ellenton Fruit Company, recorded in Official Record
 228 Book 1472, Page 4620

229 Less:

230 Road right-of-way for Pope Road, recorded in Road Plat
 231 Book 8, Pages 138 through 152, lying northerly of
 232 Resolution R-17-013, vacating a portion of Pope Road,
 233 as recorded in Official Record Book 2664, Page 2798,
 234 Public Records of Manatee County, Florida.

235 Section 5, Township 35 South, Range 19 East:
 236 All of Section 5, Township 35 South, Range 19 East;
 237 Less:
 238 Right-of-way for Lakewood Ranch Boulevard, as recorded
 239 in Official Record Book 1429, Page 3703 Public Records
 240 of Manatee County, Florida;
 241 Less:
 242 A portion of premises described in Warranty Deed to
 243 the County of Manatee, recorded in Official Record
 244 Book 1540, Page 7900 of said Public Records
 245 Less:
 246 Road right-of-way for Pope Road, recorded in Road Plat
 247 Book 8, Pages 138 through 152
 248 Section 6, Township 35 South, Range 19 East:
 249 That portion of Section 6, Township 35 South, Range 19
 250 East, lying easterly of east line of the "Manatee
 251 County Landfill", as described in Special Warranty
 252 Deed to Manatee County, recorded in Official Record
 253 Book 1166, Page 3590, Public Records of Manatee
 254 County, Florida;
 255 Less:
 256 Right-of-way for Lakewood Ranch Boulevard, as recorded
 257 in Official Record Book 1429, Page 3703 Public Records
 258 of Manatee County, Florida;
 259 Less:

260 A portion of premises described in Warranty Deed to
 261 the County of Manatee, recorded in Official Record
 262 Book 1540, Page 7900 of said Public Records
 263 Section 7, Township 35 South, Range 19 East:
 264 That portion of Section 7, Township 35 South, Range 19
 265 East, lying easterly of the easterly right-of-way line
 266 of Lakewood Ranch Boulevard, as recorded in Official
 267 Record Book 1429, Page 3703 Public Records of Manatee
 268 County, Florida;

269 Also:

270 That portion of Section 7, Township 35 South, Range 19
 271 East, lying southerly of the "Manatee County
 272 Landfill", as described in Special Warranty Deed to
 273 Manatee County, recorded in Official Record Book 1166,
 274 Page 3590, of said Public Records and northerly of the
 275 southerly line of the proposed 44th Avenue, said 44th
 276 Avenue being more particularly described as follows:

277 LEGAL DESCRIPTION OF 44TH AVENUE RIGHT-OF-WAY (as
 278 prepared by the certifying Surveyor and Mapper):

279 A tract lying in Sections 7 and 8, Township 35 South,
 280 Range 19 East, Manatee County, Florida and described
 281 as follows:

282 Commence at the southwest corner of the North 1/2 of
 283 Section 17, Township 35 South, Range 19 East, also
 284 being the Southeast corner of the North 1/2 of Section
 285 18, Township 35 South, Range 19 East; thence

286 S.89°34'40"E., along the South line of the North 1/2
 287 of said Section 17, a distance of 187.55 feet to the
 288 intersection with the Westerly Right-of-way of
 289 Lakewood Ranch Boulevard (formerly Upper Manatee River
 290 Road Extension), a 120-foot wide public right-of-way
 291 as recorded in Official Record Book 1429, Page 3703 of
 292 the Public Records of Manatee County, Florida, said
 293 point being on the arc of a curve to the right, whose
 294 radius point lies N.63°58'46"E., a radial distance of
 295 2310.00 feet; thence run northwesterly, along said
 296 westerly right-of-way for the following five calls;
 297 thence along the arc of said curve, through a central
 298 angle of 23°42'37", a distance of 955.93 feet to the
 299 point of tangency of said curve; thence N.02°18'37"W.,
 300 a distance of 1736.20 feet to the intersection with
 301 the common section line to Sections 7 and 18, Township
 302 35 South, Range 19 East, said point lying
 303 N.88°45'31"W., 141.64 feet from the section corner
 304 common to said Sections 7 and 18; thence continue
 305 N.02°18'37"W., a distance of 339.27 feet to the point
 306 of curvature of a curve to the right, having a radius
 307 of 4060.00 feet and a central angle of 06°59'18";
 308 thence run Northerly along the arc of said curve, a
 309 distance of 495.20 feet to the point of tangency of
 310 said curve; thence N.04°40'41"E., a distance of
 311 2,624.25 feet to the point of curvature of a curve to

312 the left having a radius of 1,940.00 feet and a
 313 central angle of 26°40'32"; thence northerly along the
 314 arc of said curve, an arc length of 903.21 feet to the
 315 POINT OF BEGINNING; thence S.68°00'09"W., a distance
 316 of 15.00 feet to a point on a curve to the left, of
 317 which the radius point lies S.68°00'09'W., a radial
 318 distance of 50.00 feet; thence northwesterly along the
 319 arc of said curve, through a central angle of
 320 83°34'33", an arc length of 72.93 feet to the point of
 321 tangency of said curve; thence S.74°25'37"W., a
 322 distance of 54.55 feet to the point of curvature of a
 323 curve to the right having a radius of 2,952.50 feet
 324 and a central angle of 12°46'49"; thence westerly
 325 along the arc of said curve, an arc length of 658.58
 326 feet to the end of said curve; thence N.02°47'34"W.,
 327 along a line radial to the last described curve, a
 328 distance of 12.50 feet to the point of curvature of a
 329 non-tangent curve to the right, of which the radius
 330 point lies N.02°47'34"W., a radial distance of
 331 2,940.00 feet; thence westerly along the arc of said
 332 curve, through a central angle of 24°02'05", an arc
 333 length of 1,233.29 feet to the point of reverse
 334 curvature of a curve to the left having a radius of
 335 2,790.00 feet and a central angle of 31°26'50"; thence
 336 westerly along the arc of said curve, a distance of
 337 1,531.31 feet to the point of reverse curvature of a

338 curve to the right having a radius of 2,940.00 feet
 339 and a central angle of 15°52'03"; thence westerly
 340 along the arc of said curve, a distance of 814.20 feet
 341 to the northerly line of a 50-foot wide gas line
 342 easement as recorded in Official Record Book 27, Page
 343 220 and Official Record Book 396, Page 91 of said
 344 public records; thence N.59°42'53"E., along said
 345 northerly line, a distance of 270.14 feet to the point
 346 of curvature of a non-tangent curve to the left, of
 347 which the radius point lies N.01°10'01"E., a radial
 348 distance of 2,790.00 feet; thence easterly along the
 349 arc of said curve, through a central angle of
 350 11°22'19", an arc length of 553.75 feet to the point
 351 of reverse curvature of a curve to the right having a
 352 radius of 2,940.00 feet and a central angle of
 353 31°26'50"; thence easterly along the arc of said
 354 curve, a distance of 1,613.64 feet to the point of
 355 reverse curvature of a curve to the left having a
 356 radius of 2,790.00 feet and a central angle of
 357 24°02'05"; thence easterly along the arc of said
 358 curve, a distance of 1,170.37 feet to the end of said
 359 curve; thence N.02°47'34"W., a distance of 12.50 feet
 360 to the point of curvature of a non-tangent curve to
 361 the left, of which the radius point lies
 362 N.02°47'34"W., a radial distance of 2,777.50 feet;
 363 thence easterly along the arc of said curve, through a

364 central angle of 12°46'49", an arc length of 619.55
 365 feet to the point of tangency of said curve; thence
 366 N.74°25'37"E., a distance of 12.28 feet to the point
 367 of curvature of a curve to the left having a radius of
 368 50.00 feet and a central angle of 55°27'02"; thence
 369 northeasterly along the arc of said curve, an arc
 370 length of 48.39 feet to a point on the south line of
 371 Manatee County Pond Site Number 5, as recorded in
 372 Official Record Book 1528, Page 7481 of said public
 373 records; thence S.87°35'31"E., along a line non-
 374 tangent to the last described curve, being the south
 375 line of said Pond Site Number 5, a distance of 30.72
 376 feet to the westerly right-of-way line of the
 377 aforementioned Lakewood Ranch Boulevard and the point
 378 of curvature of a non-tangent curve to the left, of
 379 which the radius point lies N.66°15'14"E., a radial
 380 distance of 1,560.00 feet; the following 2 calls are
 381 along said westerly right-of-way line; thence
 382 southeasterly along the arc of said curve, through a
 383 central angle of 02°50'31", an arc length of 77.38
 384 feet to the point of reverse curvature of a curve to
 385 the right having a radius of 1,940.00 feet and a
 386 central angle of 04°35'26"; thence southeasterly along
 387 the arc of said curve, a distance of 155.44 feet to
 388 the POINT OF BEGINNING.

389 Said tract contains 650,151 square feet or 14.9254
 390 acres, more or less.
 391 Also:
 392 A tract of land lying in Sections 7 and 8, Township 35
 393 South, Range 19 East, Manatee County, Florida and
 394 described as follows:
 395 Commence at the Southeast corner of Section 7,
 396 Township 35 South, Range 19 East; thence
 397 S.89°34'35"E., a distance of 4,650.84 feet; thence
 398 N.00°25'25"E., a distance of 1,889.17 feet; thence
 399 S82°55'49"W, 912.79 feet to a point of curvature;
 400 Thence 1,287.78 feet along the arc of said curve to
 401 the left through a central angle of 34°25'49", said
 402 curve having a radius of 2,143.00 feet and being
 403 subtended by a chord which bears S65°42'55"W, 1,268.49
 404 feet to a point of reverse curvature; Thence 1,575.56
 405 feet along the arc of a curve to the right through a
 406 central angle of 44°37'24", said curve having a radius
 407 of 2,023.00 feet and being subtended by a chord which
 408 bears S70°48'42"W, 1,536.04 feet to the point of
 409 tangency of said curve; Thence N86°52'35"W, 1,131.57
 410 feet to a point of curvature; Thence 79.90 feet along
 411 the arc of said curve to the right through a central
 412 angle of 91°33'16", said curve having a radius of
 413 50.00 feet and being subtended by a chord which bears
 414 N41°05'57"W, 71.66 feet to the point of tangency of

415 | said curve; said point being a point on the east line
 416 | of Lakewood Ranch Boulevard as recorded in Official
 417 | Record Book 1429, Page 3703 of the Public Records of
 418 | Manatee County, Florida; thence along said east line
 419 | of Lakewood Ranch Boulevard, N04°40'41"E, 1649.56
 420 | feet; Thence N85°19'19"W, 120.00 feet to a point on
 421 | the west line of said Lakewood Ranch Boulevard, said
 422 | point being the northeast corner of Pond No. 4, as
 423 | described in Official Record Book 1528, Page 7481 and
 424 | corrected in Official Record Book 1540, Page 7918 of
 425 | said Public Records and being the POINT OF BEGINNING;
 426 | The following five (5) calls are along the northerly
 427 | and westerly lines of said Pond No. 4; Thence
 428 | S86°50'17"W, 227.27 feet; Thence S40°02'37"W, 121.13
 429 | feet; Thence S28°36'43"W, 108.34 feet; Thence
 430 | S43°57'34"W, 79.62 feet; Thence S56°46'06"W, 71.21
 431 | feet to a point on the northerly line of premises
 432 | described in Official Record Book 1859, Page 5334 of
 433 | said Public Records; the following fifteen (15) calls
 434 | are along said northerly line; Thence N22°59'39"W,
 435 | 32.80 feet; Thence S59°56'00"W, 91.50 feet; Thence
 436 | S54°50'36"W, 42.43 feet; Thence S21°03'16"W, 42.67
 437 | feet; Thence S64°33'59"W, 57.70 feet; Thence
 438 | S78°35'00"W, 52.83 feet; Thence S26°29'07"W, 28.22
 439 | feet; Thence S72°42'09"W, 41.01 feet; Thence
 440 | N88°04'14"W, 58.26 feet; Thence N63°20'21"W, 61.49

441 feet; Thence N77°09'41"W, 34.90 feet; Thence
 442 N87°11'33"W, 50.79 feet; Thence N88°21'13"W, 70.97
 443 feet; Thence N59°06'15"W, 54.56 feet; Thence
 444 S87°08'17"W, 75.46 feet to a point on the easterly
 445 line of premises described in Official Record Book
 446 2043, Page 123 of said Public Records: the following
 447 three (3) calls are along said easterly line; Thence
 448 N27°44'24"E, 782.09 feet; Thence N08°14'34"E, 859.88
 449 feet; Thence N04°53'06"W, 605.45 feet to a point on
 450 the arc of a curve, said point also being a point on
 451 the southerly right-of-way line of 44th Avenue East
 452 (175' wide right-of-way, at this point) as recorded in
 453 Official Record Book 2191, Page 3454 of said Public
 454 Records; the following three (3) calls are along said
 455 southerly right-of-way line; Thence 552.19 feet along
 456 the arc of said curve to the left through a central
 457 angle of 10°42'56", said curve having a radius of
 458 2,952.50 feet and being subtended by a chord which
 459 bears N79°47'05"E, 551.38 feet to the point of
 460 tangency of said curve; Thence N74°25'37"E, 69.64 feet
 461 to a point of curvature; Thence 72.98 feet along the
 462 arc of said curve to the right through a central angle
 463 of 83°37'37", said curve having a radius of 50.00 feet
 464 and being subtended by a chord which bears
 465 S63°45'35"E, 66.67 feet to a point of compound
 466 curvature, said point being a point on the westerly

467 right-of-way line of said Lakewood Ranch Boulevard;
 468 the following two (2) calls are along said westerly
 469 right-of-way line; Thence 901.48 feet along the arc of
 470 said curve to the right through a central angle of
 471 26°37'27", said curve having a radius of 1,940.00 feet
 472 and being subtended by a chord which bears
 473 S08°38'03"E, 893.39 feet; Thence S04°40'41"W, 970.22
 474 feet to the POINT OF BEGINNING.
 475 Containing 1,711,100 square feet or 39.2814 acres,
 476 more or less.
 477 Less:
 478 Right-of-way for Lakewood Ranch Boulevard, as recorded
 479 in Official Record Book 1429, Page 3703 Public Records
 480 of Manatee County, Florida;
 481 Less:
 482 A portion of premises described in Warranty Deed to
 483 the County of Manatee, recorded in Official Record
 484 Book 1528, Page 7481 and Corrective Warranty Deed
 485 recorded in Official Record Book 1540, Page 7918
 486 Public Records of Manatee County, Florida;
 487 Section 8, Township 35 South, Range 19 East:
 488 All of Section 8, Township 35 South, Range 19 East;
 489 Less:
 490 Right-of-way for Lakewood Ranch Boulevard, as recorded
 491 in Official Record Book 1429, Page 3703 Public Records
 492 of Manatee County, Florida;

493 Less:
 494 A portion of premises described in Warranty Deed to
 495 the County of Manatee, recorded in Official Record
 496 Book 1528, Page 7481 and Corrective Warranty Deed
 497 recorded in Official Record Book 1540, Page 7918
 498 Public Records of Manatee County, Florida;
 499 Section 9, Township 35 South, Range 19 East:
 500 All of Section 9, Township 35 South, Range 19 East;
 501 Section 10, Township 35 South, Range 19 East:
 502 The north half and the southeast quarter of Section
 503 10, Township 35 South, Range 19 East;
 504 Less:
 505 Road right-of-way for Lorraine Road;
 506 Section 11, Township 35 South, Range 19 East:
 507 All of Section 11, Township 35 South, Range 19 East;
 508 Section 12, Township 35 South, Range 19 East:
 509 All of Section 12, Township 35 South, Range 19 East;
 510 Section 13, Township 35 South, Range 19 East:
 511 All of Section 13, Township 35 South, Range 19 East;
 512 Section 14, Township 35 South, Range 19 East:
 513 All of Section 14, Township 35 South, Range 19 East;
 514 Section 15, Township 35 South, Range 19 East:
 515 The east-half, the Southwest quarter of the northwest
 516 quarter, the southeast quarter of the southwest
 517 quarter, and the northeast quarter of the southwest

518 quarter of Section 15, Township 35 South, Range 19
 519 East;
 520 Less:
 521 Road right-of-way for Lorraine Road and State Road 70;
 522 Less:
 523 The northeast quarter of the southwest quarter of the
 524 northwest quarter of Section 15, Township 35 South,
 525 Range 19 East;
 526 Less:
 527 The east 66 feet of the northwest quarter of the
 528 southwest quarter of the northwest quarter of Section
 529 15, Township 35 South, Range 19 East, described in
 530 Warranty Deed to Clive and Judith Morris, recorded in
 531 Official Record Book 1574, Page 2146;
 532 Less:
 533 Premises described in Special Warranty Deed to Peace
 534 River Electric Cooperative, Inc. described in Official
 535 Record Book 1542, Page 5178;
 536 Less:
 537 Premises described in Special Warranty Deed to Peace
 538 River Electric Cooperative, Inc. described in Official
 539 Record Book 1747, Page 6675;
 540 Less:
 541 That part included in the plat of Crawley Substation
 542 Roadway, recorded in Plat Book 43, Pages 84 and 85
 543 Public Records of Manatee County, Florida;

544 Less:
 545 Fire House Site
 546 COMMENCE at a concrete monument found marking the
 547 occupied northwest corner of the southwest 1/4 of
 548 Section 15, Township 35 South, Ranch 19 East; thence
 549 S89°31'12"E, along the occupied north line of said
 550 southwest 1/4, a distance of 1343.23 ft. to the
 551 intersection with the west line of the northeast 1/4
 552 of said southwest 1/4; thence S00°04'29"E, along said
 553 west line, a distance of 1281.86 ft., thence
 554 S87°56'19"E, a distance of 1049.55 ft. for a POINT OF
 555 BEGINNING, said point lying on the northerly right-of-
 556 way of 59th Avenue East, a 100 ft. wide public right-
 557 of-way as shown on "Crawley Substation Roadway", a
 558 roadway plat as recorded in Plat Book 43, Pages 84 and
 559 85, Public Records of Manatee County, Florida; thence
 560 continue S87°56'19"E, along said northerly right-of-
 561 way, a distance of 398.37 ft. to the intersection with
 562 the westerly line of that certain parcel of land as
 563 described and recorded in Official Records Book 1542,
 564 Page 5178, said Public Records; thence N00°25'16"W,
 565 along said westerly line, a distance of 547.23 ft.;
 566 thence N87°56'19"W, 398.37 ft.; thence S00°25'16"E, a
 567 distance of 547.23 ft. to the POINT OF BEGINNING,
 568 being and lying in Section 15, Township 35 South,
 569 Range 19 East, Manatee County, Florida.

570 Containing 5.00 acres, more or less.
 571 Section 16, Township 35 South, Range 19 East:
 572 All of Section 16, Township 35 South, Range 19 East;
 573 Less:
 574 Road right-of-way for State Road 70;
 575 Less:
 576 Road right-of-way for Pope Road
 577 Less:
 578 Premises described in Warranty Deed to the State of
 579 Florida Department of Transportation, recorded in
 580 Official Record Book 1915, Page 5768 Public Records of
 581 Manatee County, Florida;
 582 Less:
 583 Premises described in Warranty Deed to Covered Bridge
 584 Holdings III, LLC, recorded in Official Record Book
 585 1970, Page 707 Public Records of Manatee County,
 586 Florida;
 587 Less:
 588 Premises described in Warranty Deed to the Diocese of
 589 Venice, recorded in Official Record Book 1451, Page
 590 964, less premises conveyed to SMR 70, North 70, LLC,
 591 in Special Warranty Deed, recorded in Official Record
 592 Book 1928, Page 3315;
 593 Less:
 594 Premises described in Special Warranty Deed to the
 595 Diocese of Venice, recorded in Official Record Book

596 | 1928, Page 3321 Public Records of Manatee County,
 597 | Florida;
 598 | Section 17, Township 35 South, Range 19 East:
 599 | All of Section 17, Township 35 South, Range 19 East,
 600 | lying east of the right-of-way of Lakewood Ranch
 601 | Boulevard, as recorded in Official Record Book 1429,
 602 | Page 3703 Public Records of Manatee County, Florida;
 603 | Less:
 604 | Road right-of-way for State Road 70;
 605 | Less:
 606 | Premises described in Warranty Deed to the State of
 607 | Florida Department of Transportation, recorded in
 608 | Official Record Book 1915, Page 5768 Public Records of
 609 | Manatee County, Florida;
 610 | Less:
 611 | A portion of premises described in Warranty Deed to
 612 | the County of Manatee, recorded in Official Record
 613 | Book 1528, Page 7481 and Corrective Warranty Deed
 614 | recorded in Official Record Book 1540, Page 7918
 615 | Public Records of Manatee County, Florida;
 616 | Section 18, Township 35 South, Range 19 East:
 617 | All of Section 18, Township 35 South, Range 19 East,
 618 | lying east of the right-of-way of Lakewood Ranch
 619 | Boulevard, as recorded in Official Record Book 1429,
 620 | Page 3703 Public Records of Manatee County, Florida;
 621 | Section 22, Township 35 South, Range 19 East:

622 That portion of Section 22, Township 35 South, Range
 623 19 East, lying northerly of the northerly right-of-way
 624 line of State Road 70;

625 Also:

626 That portion of Sections 22, 23 and 27, lying within
 627 the following described property:

628 DESCRIPTION (Proposed Braden River Mitigation Bank)

629 A tract of land lying in Sections 22, 23 and 27,
 630 Township 35 South, Range 19 East, Manatee County,
 631 Florida and described as follows:

632 Commence at the northwest corner of Section 21,
 633 Township 35 South, Range 19 East; thence S.89°24'47"E.
 634 along the north line of said Section 21, a distance of
 635 5379.98 feet to the northwest corner of said Section
 636 22; thence S.00°30'23"W. along the west line of said
 637 Section 22, a distance of 134.20 feet to a point on
 638 the southerly Right-of-way line of State Road 70; the
 639 following 4 calls are along said southerly right-of-
 640 way line; thence S.89°19'57"E., a distance of 521.35
 641 feet; thence S.89°21'15"E., a distance of 3,754.54
 642 feet to the point of curvature of a curve to the right
 643 having a radius of 1,777.86 feet and a central angle
 644 of 34°24'33"; thence easterly along the arc of said
 645 curve, an arc length of 1,067.70 feet to the point of
 646 tangency of said curve; thence S.54°56'41"E., a
 647 distance of 821.49 feet to the POINT OF BEGINNING;

648 | thence continue S.54°56'41"E. along the above
 649 | mentioned southerly right-of-way line, a distance of
 650 | 4,427.83 feet; thence S.15°00'00"W., a distance of
 651 | 701.34 feet; thence N.71°00'00"W., a distance of
 652 | 2,270.00 feet; thence S.45°00'00"W., a distance of
 653 | 65.00 feet; thence S.00°00'00"W., a distance of 395.00
 654 | feet; thence S.86°30'00"W., a distance of 1,250.00
 655 | feet; thence S.00°00'00"W., a distance of 338.36 feet;
 656 | thence S.43°00'00"E., a distance of 155.00 feet;
 657 | thence S.00°00'00"W., a distance of 150.00 feet;
 658 | thence S.59°56'21"W., a distance of 110.00 feet;
 659 | thence N.63°00'00"W., a distance of 306.73 feet;
 660 | thence N.10°00'00"W., a distance of 299.62 feet;
 661 | thence S.89°37'37"W., a distance of 301.32 feet;
 662 | thence S.72°00'46"W., a distance of 368.15 feet;
 663 | thence S.48°06'41"W., a distance of 169.68 feet;
 664 | thence N.08°37'00"E., a distance of 159.00 feet;
 665 | thence N.57°02'56"E., a distance of 594.02 feet;
 666 | thence N.07°52'51"W., a distance of 27.87 feet; thence
 667 | N.61°22'29"W., a distance of 167.29 feet; thence
 668 | N.83°56'09"W., a distance of 103.18 feet; thence
 669 | S.85°40'21"W., a distance of 75.29 feet; thence
 670 | S.44°35'18"W., a distance of 66.94 feet; thence
 671 | S.82°54'53"W., a distance of 86.64 feet; thence
 672 | S.48°07'08"W., a distance of 74.53 feet; thence
 673 | S.26°33'46"W., a distance of 49.90 feet; thence

674 S.39°24'11"W., a distance of 50.01 feet to a point on
 675 the northerly line of a Conservation Easement as
 676 recorded in the Official Records Book 1524, Page 5098
 677 of the Public Records of Manatee County, Florida; the
 678 following 15 calls are along the northerly and
 679 westerly lines of said Conservation Easement; thence
 680 S.63°06'49"W., a distance of 38.30 feet; thence
 681 S.30°38'41"W., a distance of 53.69 feet; thence
 682 S.68°49'15"W., a distance of 91.30 feet; thence
 683 S.51°14'32"W., a distance of 68.98 feet; thence
 684 S.76°31'40"W., a distance of 62.88 feet; thence
 685 S.45°09'35"W., a distance of 35.02 feet; thence
 686 S.36°11'14"E., a distance of 48.92 feet; thence
 687 S.18°26'10"E., a distance of 45.74 feet; thence
 688 S.09°12'08"W., a distance of 19.73 feet; thence
 689 S.32°09'14"E., a distance of 76.50 feet; thence
 690 S.07°27'24"E., a distance of 35.67 feet; thence
 691 S.29°09'12"E., a distance of 41.08 feet; thence
 692 S.11°37'55"E., a distance of 49.89 feet; thence
 693 S.51°55'08"E., a distance of 29.11 feet; thence
 694 S.67°03'11"E., a distance of 66.38 feet; thence
 695 N.66°35'24"E., a distance of 31.03 feet; thence
 696 S.45°47'43"E., a distance of 148.54 feet; thence
 697 S.18°48'41"W., a distance of 163.72 feet; thence
 698 S.82°50'11"W., a distance of 81.44 feet; thence
 699 N.69°18'50"W., a distance of 147.54 feet; thence

700 N.16°28'56"W., a distance of 96.10 feet; thence
 701 N.07°30'43"W., a distance of 141.37 feet; thence
 702 S.65°00'00"W., a distance of 1,078.77 feet; thence
 703 S.83°00'00"W., a distance of 630.49 feet; thence
 704 S.62°15'00"W., a distance of 585.88 feet; thence
 705 S.55°30'00"W., a distance of 859.04 feet; thence
 706 S.35°00'00"W., a distance of 453.13 feet; thence
 707 S.69°00'00"W., a distance of 637.50 feet; thence
 708 N.65°15'00"W., a distance of 464.25 feet; thence
 709 N.35°51'00"W., a distance of 385.00 feet; thence
 710 N.83°00'00"W., a distance of 137.04 feet to the point
 711 of curvature of a non-tangent curve to the left, of
 712 which the radius point lies S.85°59'50"W., a radial
 713 distance of 6,090.00 feet; thence northerly along the
 714 arc of said curve, through a central angle of
 715 00°49'46", an arc length of 88.17 feet to the point of
 716 tangency of said curve; thence N.00°51'26"E., a
 717 distance of 490.58 feet; thence N.00°30'20"E., a
 718 distance of 355.33 feet to the point of curvature of a
 719 curve to the right having a radius of 2,880.00 feet
 720 and a central angle of 07°28'45"; thence northerly
 721 along the arc of said curve, an arc length of 375.94
 722 feet to the end of said curve; thence S.67°11'02"E.
 723 non-radial to the last described curve, a distance of
 724 629.23 feet; thence S.81°49'22"E., a distance of
 725 263.52 feet; thence N.80°03'53"E., a distance of

726 275.24 feet; thence N.69°59'29"E., a distance of
 727 317.24 feet; thence N.57°35'22"E., a distance of
 728 178.26 feet; thence N.81°03'05"E., a distance of
 729 234.09 feet; thence N.63°21'55"E., a distance of
 730 439.23 feet; thence N.44°11'27"E., a distance of
 731 241.21 feet; thence N.63°21'56"E., a distance of
 732 148.94 feet; thence N.74°49'49"E., a distance of
 733 163.40 feet; thence N.75°39'49"E., a distance of
 734 461.38 feet; thence N.52°24'58"E., a distance of
 735 284.05 feet; thence N.37°35'20"E., a distance of
 736 294.52 feet; thence N.33°58'26"E., a distance of
 737 687.37 feet; thence N.46°31'18"E., a distance of
 738 195.52 feet; thence N.76°15'16"E., a distance of
 739 235.33 feet; thence N.53°47'33"E., a distance of
 740 231.66 feet; thence N.15°20'53"E., a distance of
 741 147.34 feet; thence N.32°20'46"E., a distance of
 742 368.15 feet; thence S.83°51'29"E., a distance of
 743 332.08 feet; thence S.56°57'53"E., a distance of
 744 139.47 feet; thence N.35°53'49"E., a distance of
 745 417.52 feet; thence N.50°25'21"W., a distance of
 746 348.47 feet; thence N.00°06'50"E., a distance of
 747 135.65 feet; thence N.24°22'30"E., a distance of
 748 201.08 feet; thence N.61°14'22"E., a distance of
 749 113.08 feet; thence S.62°11'08"E., a distance of
 750 197.43 feet to the point of curvature of a curve to
 751 the right having a radius of 100.00 feet and a central

752 angle of 88°54'40"; thence southerly along the arc of
 753 said curve, an arc length of 155.18 feet to the point
 754 of tangency of said curve; thence S.26°43'33"W., a
 755 distance of 224.96 feet; thence S.50°07'45"E., a
 756 distance of 125.37 feet; thence N.49°56'25"E., a
 757 distance of 228.41 feet; thence N.08°47'40"E., a
 758 distance of 153.43 feet; thence N.38°13'49"W., a
 759 distance of 139.09 feet; thence N.11°59'28"E., a
 760 distance of 271.56 feet; thence N.37°00'30"E., a
 761 distance of 306.68 feet to the POINT OF BEGINNING.

762 Said tract contains 15,214,335 square feet or 349.2731
 763 acres, more or less.

764 Also:

765 That portion of Sections 22 and 23, lying within the
 766 following described property:

767 A tract of land lying in Sections 22 and 23, Township
 768 35 South, Range 19 East, Manatee County, Florida and
 769 being more particularly described as follows:

770 Commence at the southeast corner of Section 22,
 771 Township 35 South, Range 19 East; thence N.89°29'42"W.
 772 along the south line of said Section 22, 587.90 feet;
 773 thence N.00°30'18"E., perpendicular with said south
 774 line, a distance of 802.96 feet to the POINT OF
 775 BEGINNING; thence N.66°35'24"E., a distance of 31.03
 776 feet; thence S.45°47'43"E., a distance of 68.87 feet;
 777 thence N.22°15'45"E., a distance of 66.77 feet; thence

778 N.21°25'53"E., a distance of 88.19 feet; thence
 779 N.08°37'00"E., a distance of 159.00 feet; thence
 780 N.57°02'56"E., a distance of 594.02 feet; thence
 781 N.07°52'51"W., a distance of 27.87 feet; thence
 782 N.61°22'29"W., a distance of 167.29 feet; thence
 783 N.83°56'09"W., a distance of 103.18 feet; thence
 784 S.85°40'21"W., a distance of 75.29 feet; thence
 785 S.44°35'18"W., a distance of 66.94 feet; thence
 786 S.82°54'53"W., a distance of 86.64 feet; thence
 787 S.48°07'08"W., a distance of 74.53 feet; thence
 788 S.26°33'46"W., a distance of 49.90 feet; thence
 789 S.39°24'11"W., a distance of 50.01 feet to a point on
 790 the northerly line of a Conservation Easement as
 791 recorded in the Official Records Book 1524, Page 5098
 792 of the Public Records of Manatee County, Florida; the
 793 following 15 calls are along the northerly and
 794 westerly lines of said Conservation Easement; thence
 795 S.63°06'49"W., a distance of 38.30 feet; thence
 796 S.30°38'41"W., a distance of 53.69 feet; thence
 797 S.68°49'15"W., a distance of 91.30 feet; thence
 798 S.51°14'32"W., a distance of 68.98 feet; thence
 799 S.76°31'40"W., a distance of 62.88 feet; thence
 800 S.45°09'35"W., a distance of 35.02 feet; thence
 801 S.36°11'14"E., a distance of 48.92 feet; thence
 802 S.18°26'10"E., a distance of 45.74 feet; thence
 803 S.09°12'08"W., a distance of 19.73 feet; thence

804 S.32°09'14"E., a distance of 76.50 feet; thence
 805 S.07°27'24"E., a distance of 35.67 feet; thence
 806 S.29°09'12"E., a distance of 41.08 feet; thence
 807 S.11°37'55"E., a distance of 49.89 feet; thence
 808 S.51°55'08"E., a distance of 29.11 feet; thence
 809 S.67°03'11"E., a distance of 66.38 feet to the POINT
 810 OF BEGINNING.

811 Said tract contains 249,186 square feet or 5.7205
 812 acres, more or less.

813 Section 23, Township 35 South, Range 19 East:

814 That portion of Section 23, Township 35 South, Range
 815 19 East, lying north of State Road 70;

816 Also:

817 That portion of Section 23, Township 35 South, Range
 818 19 East, lying southerly of the right-of-way line for
 819 State Road 70, easterly of premises described in
 820 Special Warranty Deed to Sarasota Development, L.L.C.,
 821 recorded in Official Record Book 1892, Page 750 of
 822 said Public Records and easterly of the (Proposed
 823 Braden River Mitigation Bank), described above;

824 Section 24, Township 35 South, Range 19 East:

825 All of Section 24, Township 35 South, Range 19 East;

826 Less:

827 Right-of-way for State Road 70;

828 Section 25, Township 35 South, Range 19 East:

829 All of Section 25, Township 35 South, Range 19 East;

830 Less:
 831 Right-of-way for State Road 70;
 832 Section 26, Township 35 South, Range 19 East:
 833 All of Section 26, Township 35 South, Range 19 East,
 834 including that portion of the Phase 2 Parcel,
 835 described in Memorandum of Purchase Option Agreement,
 836 recorded in Official Record Book 1892, Page 776 Public
 837 Records of Manatee County, Florida, being more
 838 particularly described below, under Section 27,
 839 Township 35 South, Range 19 East;
 840 Less:
 841 Premises described in Special Warranty Deed to
 842 Sarasota Development, L.L.C., recorded in Official
 843 Record Book 1892, Page 750 Public Records of Manatee
 844 County, Florida;
 845 Section 27, Township 35 South, Range 19 East:
 846 All of Section 27, lying southerly of the Phase 2
 847 Parcel, described in Memorandum of Purchase Option
 848 Agreement, recorded in Official Record Book 1892, Page
 849 776 of said Public Records and southerly of the Phase
 850 1 Parcel and Entry Road Parcel, described in Special
 851 Warranty Deed to Sarasota Development, L.L.C.,
 852 recorded in Official Record Book 1892, Page 750 Public
 853 Records of Manatee County, Florida;
 854 Also:

855 The Phase 2 Parcel, described in Memorandum of
 856 Purchase Option Agreement, recorded in Official Record
 857 Book 1892, Page 776 Public Records of Manatee County,
 858 Florida, lying in Sections 26 and 27, Township 35
 859 South, Range 19 East, described as follows:
 860 A tract of land lying in Sections 26 and 27, Township
 861 35 South, Range 19 East, Manatee County, Florida and
 862 described as follows:
 863 Commence at the Northwest corner of said Section 27;
 864 thence S.89°29'32"E. along the north line of said
 865 Section 27, a distance of 56.31 feet to a point on the
 866 easterly line of Lorraine Road, a 120-foot wide public
 867 right-of-way, also being point of curvature of a non-
 868 tangent curve to the left, of which the radius point
 869 lies N.89°18'01"E., a radial distance of 5,940.00
 870 feet; thence southerly along the arc of said curve,
 871 through a central angle of 04°26'58", an arc length of
 872 461.28 feet to the point of reverse curvature of a
 873 curve to the right having a radius of 6,060.00 feet
 874 and a central angle of 05°31'12"; thence southerly
 875 along the arc of said curve, a distance of 583.83 feet
 876 to the end of said curve; thence S.89°37'46"E. along a
 877 line radial to the last described curve, a distance of
 878 240.68 feet; thence S.40°36'26"E., a distance of
 879 257.70 feet; thence S.81°04'26"E., a distance of
 880 540.66 feet; thence S.49°05'50"E., a distance of

881 215.16 feet; thence N.40°54'10"E., a distance of
 882 656.03 feet; thence N.69°00'00"E., a distance of
 883 414.64 feet to the point of curvature of a curve to
 884 the right having a radius of 325.00 feet and a central
 885 angle of 93°51'32"; thence southeasterly along the arc
 886 of said curve, an arc length of 532.40 feet to the
 887 point of tangency of said curve; thence S.17°08'28"E.,
 888 a distance of 477.41 feet to the point of curvature of
 889 a curve to the left having a radius of 1,304.68 feet
 890 and a central angle of 46°09'43"; thence southeasterly
 891 along the arc of said curve, an arc length of 1,051.15
 892 feet to the point of compound curvature of a curve to
 893 the left having a radius of 300.00 feet and a central
 894 angle of 27°41'00"; thence easterly along the arc of
 895 said curve, an arc length of 144.95 feet to the point
 896 of reverse curvature of a curve to the right having a
 897 radius of 300.00 feet and a central angle of
 898 33°34'45"; thence easterly along the arc of said
 899 curve, a distance of 175.82 feet to the point of
 900 reverse curvature of a curve to the left having a
 901 radius of 500.00 feet and a central angle of
 902 14°40'42"; thence southeasterly along the arc of said
 903 curve, a distance of 128.09 feet to the POINT OF
 904 BEGINNING; thence N.39°42'17"E., a distance of
 905 1,366.14 feet; thence N.71°15'17"E., a distance of
 906 132.13 feet to the point of curvature of a curve to

907 the right having a radius of 265.00 feet and a central
 908 angle of 28°19'05"; thence easterly along the arc of
 909 said curve, an arc length of 130.97 feet to the point
 910 of reverse curvature of a curve to the left having a
 911 radius of 155.00 feet and a central angle of
 912 30°13'47"; thence easterly along the arc of said
 913 curve, a distance of 81.78 feet to the point of
 914 reverse curvature of a curve to the right having a
 915 radius of 270.00 feet and a central angle of
 916 23°31'53"; thence easterly along the arc of said
 917 curve, a distance of 110.89 feet to the point of
 918 reverse curvature of a curve to the left having a
 919 radius of 95.00 feet and a central angle of 52°06'49";
 920 thence northeasterly along the arc of said curve, a
 921 distance of 86.41 feet to the point of tangency of
 922 said curve; thence N.40°45'38"E., a distance of 298.99
 923 feet to the point of curvature of a curve to the left
 924 having a radius of 30.00 feet and a central angle of
 925 33°41'32"; thence northeasterly along the arc of said
 926 curve, an arc length of 17.64 feet to the point of
 927 tangency of said curve; thence N.07°04'07"E., a
 928 distance of 174.24 feet to the point of curvature of a
 929 curve to the left having a radius of 80.00 feet and a
 930 central angle of 27°39'30"; thence northerly along the
 931 arc of said curve, an arc length of 38.62 feet to the
 932 point of tangency of said curve; thence N.20°35'23"W.,

933 a distance of 166.34 feet to the point of curvature of
 934 a curve to the right having a radius of 70.00 feet and
 935 a central angle of 77°05'18"; thence northerly along
 936 the arc of said curve, an arc length of 94.18 feet to
 937 the point of compound curvature of a curve to the
 938 right having a radius of 750.00 feet and a central
 939 angle of 07°46'18"; thence northeasterly along the arc
 940 of said curve, an arc length of 101.73 feet to the
 941 point of compound curvature of a curve to the right
 942 having a radius of 220.00 feet and a central angle of
 943 88°47'03"; thence easterly along the arc of said
 944 curve, an arc length of 340.91 feet to the point of
 945 reverse curvature of a curve to the left having a
 946 radius of 130.00 feet and a central angle of
 947 26°24'49"; thence southeasterly along the arc of said
 948 curve, a distance of 59.93 feet to the point of
 949 reverse curvature of a curve to the right having a
 950 radius of 120.00 feet and a central angle of
 951 55°00'55"; thence southeasterly along the arc of said
 952 curve, a distance of 115.22 feet to the point of
 953 reverse curvature of a curve to the left having a
 954 radius of 130.00 feet and a central angle of
 955 108°23'06"; thence southeasterly along the arc of said
 956 curve, a distance of 245.92 feet to the point of
 957 tangency of said curve; thence N.73°16'16"E., a
 958 distance of 141.48 feet to the point of curvature of a

959 | curve to the left having a radius of 70.00 feet and a
 960 | central angle of 82°19'35"; thence northeasterly along
 961 | the arc of said curve, an arc length of 100.58 feet to
 962 | the point of reverse curvature of a curve to the right
 963 | having a radius of 70.00 feet and a central angle of
 964 | 68°01'53"; thence northeasterly along the arc of said
 965 | curve, a distance of 83.12 feet to the point of
 966 | reverse curvature of a curve to the left having a
 967 | radius of 95.00 feet and a central angle of 60°36'52";
 968 | thence northeasterly along the arc of said curve, a
 969 | distance of 100.50 feet to the point of tangency of
 970 | said curve; thence N.01°38'19"W., a distance of 186.20
 971 | feet; thence N.88°23'11"E., a distance of 344.58 feet
 972 | to the point of curvature of a non-tangent curve to
 973 | the left, of which the radius point lies
 974 | N.88°23'11"E., a radial distance of 115.00 feet;
 975 | thence southeasterly along the arc of said curve,
 976 | through a central angle of 105°16'41", an arc length
 977 | of 211.31 feet to the point of reverse curvature of a
 978 | curve to the right having a radius of 220.00 feet and
 979 | a central angle of 81°21'02"; thence southeasterly
 980 | along the arc of said curve, a distance of 312.36 feet
 981 | to the point of tangency of said curve; thence
 982 | S.25°32'28"E., a distance of 142.25 feet to the point
 983 | of curvature of a curve to the left having a radius of
 984 | 155.00 feet and a central angle of 127°49'24"; thence

985 easterly along the arc of said curve, an arc length of
 986 345.80 feet to the point of reverse curvature of a
 987 curve to the right having a radius of 145.00 feet and
 988 a central angle of 50°15'09"; thence northeasterly
 989 along the arc of said curve, a distance of 127.18 feet
 990 to the point of reverse curvature of a curve to the
 991 left having a radius of 130.00 feet and a central
 992 angle of 127°23'16"; thence northerly along the arc of
 993 said curve, a distance of 289.03 feet to the point of
 994 reverse curvature of a curve to the right having a
 995 radius of 30.00 feet and a central angle of 62°22'12";
 996 thence northerly along the arc of said curve, a
 997 distance of 32.66 feet to the point of tangency of
 998 said curve; thence N.11°52'14"E., a distance of 47.37
 999 feet; thence N.88°23'11"E., a distance of 424.82 feet
 1000 to the point of curvature of a curve to the right
 1001 having a radius of 500.00 feet and a central angle of
 1002 17°30'03"; thence easterly along the arc of said
 1003 curve, an arc length of 152.72 feet to the point of
 1004 reverse curvature of a curve to the left having a
 1005 radius of 500.00 feet and a central angle of
 1006 15°22'06"; thence easterly along the arc of said
 1007 curve, a distance of 134.11 feet to the point of
 1008 reverse curvature of a curve to the right having a
 1009 radius of 750.00 feet and a central angle of
 1010 31°38'30"; thence easterly along the arc of said

1011 curve, a distance of 414.19 feet to the point of
 1012 reverse curvature of a curve to the left having a
 1013 radius of 300.00 feet and a central angle of
 1014 64°53'57"; thence easterly along the arc of said
 1015 curve, a distance of 339.81 feet to the point of
 1016 tangency of said curve; thence N.57°15'40"E., a
 1017 distance of 219.84 feet; thence S.37°15'24"E., a
 1018 distance of 54.75 feet; thence S.19°56'50"E., a
 1019 distance of 97.95 feet; thence S.24°32'50"E., a
 1020 distance of 61.35 feet; thence S.22°56'33"E., a
 1021 distance of 70.86 feet; thence S.31°12'58"E., a
 1022 distance of 30.80 feet; thence S.17°19'12"E., a
 1023 distance of 83.40 feet; thence S.12°40'53"E., a
 1024 distance of 88.21 feet; thence S.11°11'41"E., a
 1025 distance of 95.61 feet; thence S.20°13'54"E., a
 1026 distance of 93.20 feet; thence S.08°13'38"E., a
 1027 distance of 82.77 feet; thence S.23°07'39"W., a
 1028 distance of 85.27 feet; thence S.36°11'08"W., a
 1029 distance of 55.31 feet; thence S.33°40'31"W., a
 1030 distance of 64.96 feet; thence S.24°59'05"W., a
 1031 distance of 39.88 feet; thence S.01°57'16"E., a
 1032 distance of 42.48 feet; thence S.41°44'47"E., a
 1033 distance of 64.61 feet; thence S.66°37'53"E., a
 1034 distance of 64.05 feet; thence N.89°47'09"E., a
 1035 distance of 82.13 feet; thence S.85°44'48"E., a
 1036 distance of 30.22 feet; thence S.45°05'19"E., a

1037 distance of 111.73 feet; thence S.14°16'58"E., a
 1038 distance of 38.36 feet; thence S.45°20'10"W., a
 1039 distance of 124.58 feet to the point of curvature of a
 1040 curve to the right having a radius of 300.00 feet and
 1041 a central angle of 31°57'45"; thence southwesterly
 1042 along the arc of said curve, an arc length of 167.36
 1043 feet to the point of tangency of said curve; thence
 1044 S.77°17'56"W., a distance of 121.43 feet to the point
 1045 of curvature of a curve to the left having a radius of
 1046 200.00 feet and a central angle of 22°43'46"; thence
 1047 southwesterly along the arc of said curve, an arc
 1048 length of 79.34 feet to the point of tangency of said
 1049 curve; thence S.54°34'10"W., a distance of 441.05 feet
 1050 to the point of curvature of a curve to the right
 1051 having a radius of 200.00 feet and a central angle of
 1052 42°19'55"; thence westerly along the arc of said
 1053 curve, an arc length of 147.77 feet to the point of
 1054 reverse curvature of a curve to the left having a
 1055 radius of 200.00 feet and a central angle of
 1056 16°51'13"; thence westerly along the arc of said
 1057 curve, a distance of 58.83 feet to the point of
 1058 tangency of said curve; thence S.80°02'52"W., a
 1059 distance of 293.78 feet to the point of curvature of a
 1060 curve to the right having a radius of 200.00 feet and
 1061 a central angle of 49°09'14"; thence westerly along
 1062 the arc of said curve, an arc length of 171.58 feet to

1063 the point of reverse curvature of a curve to the left
 1064 having a radius of 200.00 feet and a central angle of
 1065 38°04'03"; thence westerly along the arc of said
 1066 curve, a distance of 132.88 feet to the point of
 1067 tangency of said curve; thence N.88°51'58"W., a
 1068 distance of 87.04 feet to the point of curvature of a
 1069 curve to the left having a radius of 500.00 feet and a
 1070 central angle of 22°24'10"; thence westerly along the
 1071 arc of said curve, an arc length of 195.50 feet to the
 1072 point of reverse curvature of a curve to the right
 1073 having a radius of 300.00 feet and a central angle of
 1074 43°13'43"; thence westerly along the arc of said
 1075 curve, a distance of 226.35 feet to the point of
 1076 reverse curvature of a curve to the left having a
 1077 radius of 200.00 feet and a central angle of
 1078 32°02'15"; thence westerly along the arc of said
 1079 curve, a distance of 111.83 feet to the point of
 1080 reverse curvature of a curve to the right having a
 1081 radius of 300.00 feet and a central angle of
 1082 23°01'12"; thence westerly along the arc of said
 1083 curve, a distance of 120.53 feet to the point of
 1084 reverse curvature of a curve to the left having a
 1085 radius of 300.00 feet and a central angle of
 1086 20°39'54"; thence westerly along the arc of said
 1087 curve, a distance of 108.20 feet to the point of
 1088 tangency of said curve; thence S.82°16'39"W., a

1089 distance of 205.12 feet to the point of curvature of a
 1090 curve to the left having a radius of 300.00 feet and a
 1091 central angle of 25°22'04"; thence westerly along the
 1092 arc of said curve, an arc length of 132.83 feet to the
 1093 point of tangency of said curve; thence S.56°54'35"W.,
 1094 a distance of 16.80 feet to the point of curvature of
 1095 a curve to the right having a radius of 300.00 feet
 1096 and a central angle of 32°18'02"; thence westerly
 1097 along the arc of said curve, an arc length of 169.13
 1098 feet to the point of tangency of said curve; thence
 1099 S.89°12'37"W., a distance of 130.29 feet to the point
 1100 of curvature of a curve to the left having a radius of
 1101 300.00 feet and a central angle of 34°39'07"; thence
 1102 westerly along the arc of said curve, an arc length of
 1103 181.44 feet to the point of tangency of said curve;
 1104 thence S.54°33'30"W., a distance of 58.73 feet to the
 1105 point of curvature of a curve to the right having a
 1106 radius of 500.00 feet and a central angle of
 1107 36°25'43"; thence westerly along the arc of said
 1108 curve, an arc length of 317.90 feet to the point of
 1109 tangency of said curve; thence N.89°00'47"W., a
 1110 distance of 111.19 feet to the point of curvature of a
 1111 curve to the left having a radius of 500.00 feet and a
 1112 central angle of 22°46'21"; thence westerly along the
 1113 arc of said curve, an arc length of 198.73 feet to the
 1114 point of tangency of said curve; thence S.68°12'52"W.,

1115 a distance of 55.21 feet to the point of curvature of
 1116 a curve to the right having a radius of 500.00 feet
 1117 and a central angle of 20°06'52"; thence westerly
 1118 along the arc of said curve, an arc length of 175.53
 1119 feet to the point of tangency of said curve; thence
 1120 S.88°19'44"W., a distance of 135.20 feet to the point
 1121 of curvature of a curve to the left having a radius of
 1122 300.00 feet and a central angle of 22°54'06"; thence
 1123 westerly along the arc of said curve, an arc length of
 1124 119.91 feet to the point of tangency of said curve;
 1125 thence S.65°25'38"W., a distance of 102.22 feet to the
 1126 point of curvature of a curve to the right having a
 1127 radius of 300.00 feet and a central angle of
 1128 33°05'48"; thence westerly along the arc of said
 1129 curve, an arc length of 173.29 feet to the point of
 1130 tangency of said curve; thence N.81°28'34"W., a
 1131 distance of 29.29 feet to the point of curvature of a
 1132 curve to the left having a radius of 300.00 feet and a
 1133 central angle of 26°43'39"; thence westerly along the
 1134 arc of said curve, an arc length of 139.94 feet to the
 1135 point of tangency of said curve; thence S.71°47'48"W.,
 1136 a distance of 174.58 feet to the point of curvature of
 1137 a curve to the right having a radius of 300.00 feet
 1138 and a central angle of 36°07'04"; thence westerly
 1139 along the arc of said curve, an arc length of 189.11
 1140 feet to the point of tangency of said curve; thence

1141 N.72°05'08"W., a distance of 687.44 feet to the POINT
 1142 OF BEGINNING.
 1143 Said tract contains 7,769,611 square feet or 178.3657
 1144 acres, more or less.
 1145 Less:
 1146 DESCRIPTION: Special Warranty Deed - O.R. Book 2221,
 1147 Page 4402
 1148 A tract of land lying in Section 27, Township 35
 1149 South, Range 19 East, Manatee County, Florida and
 1150 described as follows:
 1151 Commence at the Northwest corner of said Section 27;
 1152 thence S.89°29'32"E. along the north line of said
 1153 Section 27, a distance of 56.31 feet to a point on the
 1154 easterly line of Lorraine Road, a 120-foot wide public
 1155 right-of-way, also being the point of curvature of a
 1156 non-tangent curve to the left, of which the radius
 1157 point lies N.89°18'01"E., a radial distance of
 1158 5,940.00 feet; thence southerly along the arc of said
 1159 curve, through a central angle of 04°26'58", an arc
 1160 length of 461.28 feet to the point of reverse
 1161 curvature of a curve to the right having a radius of
 1162 6,060.00 feet and a central angle of 05°31'12"; thence
 1163 southerly along the arc of said curve, a distance of
 1164 583.83 feet to the end of said curve; thence
 1165 S.89°37'46"E. along a line radial to the last
 1166 described curve, a distance of 240.68 feet; thence

1167 S.40°36'26"E. a distance of 257.70 feet; thence
 1168 S.81°04'26"E. a distance of 540.66 feet; thence
 1169 S.49°05'50"E. a distance of 215.16 feet; thence
 1170 N.40°54'10"E. a distance of 656.03 feet; thence
 1171 N.69°00'00"E. a distance of 257.96 feet the POINT OF
 1172 BEGINNING; thence N.69°00'00"E., a distance of 156.67
 1173 feet to the point of curvature of a curve to the right
 1174 having a radius of 325.00 feet and a central angle of
 1175 88°23'34"; thence southeasterly along the arc of said
 1176 curve, an arc length of 501.39 feet to the point of
 1177 tangency of said curve; thence N.57°58'54"W., a
 1178 distance of 261.63 feet to the point of curvature of a
 1179 non-tangent curve to the left, of which the radius
 1180 point lies S.16°31'11"W., a radial distance of 275.00
 1181 feet; thence westerly along the arc of said curve,
 1182 through a central angle of 33°06'57", an arc length of
 1183 158.94 feet to the point of reverse curvature of a
 1184 curve to the right having a radius of 332.00 feet and
 1185 a central angle of 20°43'35"; thence westerly along
 1186 the arc of said curve, a distance of 120.10 feet to
 1187 the point of reverse curvature of a curve to the left
 1188 having a radius of 268.00 feet and a central angle of
 1189 14°02'42"; thence westerly along the arc of said
 1190 curve, a distance of 65.70 feet to the point of
 1191 tangency of said curve to the POINT OF BEGINNING.

1192 Said tract contains 26,076 square feet or 0.5986
 1193 acres, more or less.
 1194 Less:
 1195 DESCRIPTION: Special Warranty Deed - O.R. Book 2221,
 1196 Page 4402
 1197 A tract of land lying in Section 27, Township 35
 1198 South, Range 19 East, Manatee County, Florida and
 1199 described as follows:
 1200 Commence at the northwest corner of said Section 27;
 1201 thence S.89°29'32"E., along the north line of said
 1202 Section 27, a distance of 56.31 feet to a point on the
 1203 easterly line of Lorraine Road, a 120-foot wide right-
 1204 of-way, also being the point of curvature of a non-
 1205 tangent curve to the left, of which the radius point
 1206 lies N.89°18'01"E., a radial distance of 5,940.00
 1207 feet; thence southerly along the arc of said curve,
 1208 through a central angle of 04°26'58", an arc length of
 1209 461.28 feet to the point of reverse curvature of a
 1210 curve to the right having a radius of 6,060.00 feet
 1211 and a central angle of 05°31'12"; thence southerly
 1212 along the arc of said curve, a distance of 583.83 feet
 1213 to the end of said curve, said point also being the
 1214 southwest corner of the Access Parcel as described in
 1215 Official Records Book 1892, page 750 of the Public
 1216 Records of Manatee County, Florida; the following five
 1217 calls are along the south boundary line of said Access

1218 Parcel; thence S.89°37'46"E., along a line radial to
 1219 the last described curve, a distance of 240.68 feet;
 1220 thence S.40°36'26"E., a distance of 257.70 feet;
 1221 thence S.81°04'26"E., a distance of 540.66 feet;
 1222 thence S.49°05'50"E., a distance of 215.16 feet;
 1223 thence N.40°54'10"E., a distance of 656.03 feet to a
 1224 point on the south boundary line of Parcel 1, as
 1225 recorded in Official Record Book 1892, Page 750, of
 1226 said Public Records; thence N.69°00'00"E., along said
 1227 south boundary line, a distance of 257.96 feet to the
 1228 point of curvature of a non-tangent curve to the
 1229 right, of which the radius point lies S.09°54'54"E., a
 1230 radial distance of 268.00 feet; thence easterly along
 1231 the arc of said curve, through a central angle of
 1232 14°02'42", an arc length of 65.70 feet to the point of
 1233 reverse curvature of a curve to the left having a
 1234 radius of 332.00 feet and a central angle of
 1235 20°43'35"; thence easterly along the arc of said
 1236 curve, a distance of 120.10 feet to the point of
 1237 reverse curvature of a curve to the right having a
 1238 radius of 275.00 feet and a central angle of
 1239 33°06'57"; thence easterly along the arc of said
 1240 curve, a distance of 158.94 feet to the end of said
 1241 curve; thence S.57°58'54"E., along a line non-tangent
 1242 to the last described curve, a distance of 261.63 feet
 1243 to the point of curvature of a non-tangent curve to

1244 the right, of which the radius point lies
 1245 S.67°23'34"W., a radial distance of 325.00 feet, said
 1246 point being the POINT OF BEGINNING; thence along the
 1247 arc, in a southerly direction, passing through a
 1248 central angle of 05°27'58", an arc length of 31.01
 1249 feet to the point of tangency of said curve; thence
 1250 S.17°08'28"E., a distance of 477.41 feet; thence
 1251 N.17°18'27"W., a distance of 508.37 feet to the POINT
 1252 OF BEGINNING.

1253 Said tract contains 360 square feet or 0.01 acres,
 1254 more or less.

1255 Less:

1256 DESCRIPTION: Special Warranty Deed - O.R. 2221, Page
 1257 4411

1258 A tract of land lying in Section 27, Township 35
 1259 South, Range 19 East, Manatee County, Florida and
 1260 described as follows:

1261 Commence at the Northwest corner of said Section 27;
 1262 thence S.89°29'32"E. along the north line of said
 1263 Section 27, a distance of 56.31 feet to a point on the
 1264 easterly line of Lorraine Road, a 120-foot wide public
 1265 right-of-way, also being the point of curvature of a
 1266 non-tangent curve to the left, of which the radius
 1267 point lies N.89°18'01"E., a radial distance of
 1268 5,940.00 feet; thence southerly along the arc of said
 1269 curve, through a central angle of 04°26'58", an arc

1270 length of 461.28 feet to the point of reverse
 1271 curvature of a curve to the right having a radius of
 1272 6,060.00 feet and a central angle of 05°31'12"; thence
 1273 southerly along the arc of said curve, a distance of
 1274 583.83 feet to the end of said curve, said point being
 1275 the southwest corner of the Access Parcel as described
 1276 in Official Record Book 1892, Page 750 of the Public
 1277 Records of Manatee County, Florida; the following four
 1278 (4) calls are along the southerly line of said Access
 1279 Parcel; (1) thence S.89°37'46"E. along a line radial
 1280 to the last described curve, a distance of 240.68
 1281 feet; (2) thence S.40°36'26"E. a distance of 257.70
 1282 feet; (3) thence S.81°04'26"E. a distance of 540.66
 1283 feet; (4) thence S.49°05'50"E. a distance of 215.16
 1284 feet; thence N.40°54'10"E., along the south line of
 1285 said Access Parcel and the south line of Phase 1, as
 1286 described in said Official Record Book 1892, Page 750,
 1287 a distance of 462.14 feet to the POINT OF BEGINNING;
 1288 the following two (2) calls are along the south line
 1289 of said Phase 1; (1) thence continue N.40°54'10"E., a
 1290 distance of 193.89 feet; (2) thence N.69°00'00"E., a
 1291 distance of 257.96 feet to the point of curvature of a
 1292 non-tangent curve to the right, of which the radius
 1293 point lies S.09°54'54"E., a radial distance of 268.00
 1294 feet; thence easterly along the arc of said curve,
 1295 through a central angle of 14°02'42", an arc length of

1296 65.70 feet to the point of reverse curvature of a
 1297 curve to the left having a radius of 332.00 feet and a
 1298 central angle of 20°43'35"; thence easterly along the
 1299 arc of said curve, a distance of 120.10 feet to the
 1300 point of reverse curvature of a curve to the right
 1301 having a radius of 275.00 feet and a central angle of
 1302 33°06'57"; thence easterly along the arc of said
 1303 curve, a distance of 158.94 feet to the end of said
 1304 curve; thence S.57°58'54"E., a distance of 261.63 feet
 1305 to the northerly line of Country Club East Investors,
 1306 LLC property, as recorded in Official Record Book
 1307 2094, Page 2170, of said Public Records; thence
 1308 S.17°18'27"E., along said northerly line, a distance
 1309 of 43.59 feet; thence N.56°24'12"W., a distance of
 1310 287.20 feet to the point of curvature of a non-tangent
 1311 curve to the left, of which the radius point lies
 1312 S.32°01'06"W., a radial distance of 32.50 feet; thence
 1313 northwesterly along the arc of said curve, through a
 1314 central angle of 17°15'45", an arc length of 9.79 feet
 1315 to the point of compound curvature of a curve to the
 1316 left having a radius of 254.50 feet and a central
 1317 angle of 31°21'08"; thence westerly along the arc of
 1318 said curve, an arc length of 139.26 feet to the point
 1319 of reverse curvature of a curve to the right having a
 1320 radius of 352.50 feet and a central angle of
 1321 09°54'31"; thence westerly along the arc of said

1322 curve, a distance of 60.96 feet to the point of
 1323 reverse curvature of a curve to the left having a
 1324 radius of 32.50 feet and a central angle of 37°05'48";
 1325 thence southwesterly along the arc of said curve, a
 1326 distance of 21.04 feet to the point of curvature of a
 1327 non-tangent curve to the right, of which the radius
 1328 point lies N.43°46'37"W., a radial distance of 212.50
 1329 feet; thence westerly along the arc of said curve,
 1330 through a central angle of 44°56'31", an arc length of
 1331 166.68 feet to the point of reverse curvature of a
 1332 curve to the left having a radius of 287.50 feet and a
 1333 central angle of 50°15'44"; thence southwesterly along
 1334 the arc of said curve, a distance of 252.21 feet to
 1335 the point of tangency of said curve; thence
 1336 S.40°54'10"W., a distance of 111.31 feet; thence
 1337 N.49°05'50"W., a distance of 42.50 feet to the POINT
 1338 OF BEGINNING.

1339 Said tract contains 39,215 square feet or 0.9003
 1340 acres, more or less.

1341 Less:

1342 Right-of-way for Lorraine Road;

1343 Section 34, Township 35 South, Range 19 East:

1344 All of Section 34, Township 35 South, Range 19 East,
 1345 lying easterly of the east right-of-way line of

1346 Lorraine Road;

1347 Less:

1348 Premises described in Special Warranty Deed to The
 1349 School Board of Manatee County, recorded in Official
 1350 Record Book 1959, Page 2350 Public Records of Manatee
 1351 County, Florida; (School Site J)
 1352 Less:
 1353 Premises described in Special Warranty Deed to the
 1354 Diocese of Venice, recorded in Official Record Book
 1355 1532, Page 5848, Less and except premises described in
 1356 Special Warranty Deed to Schroeder-Manatee Ranch,
 1357 Inc., recorded in Official Record Book 1928, Page 3242
 1358 of said Public Records:
 1359 Less:
 1360 Premises described in Special Warranty Deed to the
 1361 Diocese of Venice, recorded in Official Record Book
 1362 1928, Page 3248 Public Records of Manatee County,
 1363 Florida;
 1364 Less:
 1365 Premises described in Corrective Warranty Deed to
 1366 Harvest United Methodist Church, Inc., recorded in
 1367 Official Record Book 1747, Page 777 of said Public
 1368 Records:
 1369 Less:
 1370 Premises described in Corrective Special Warranty Deed
 1371 to Cornerstone Presbyterian Church of Sarasota, Inc.,
 1372 recorded in Official Record Book 1655, Page 5526 of

1373 | said Public Records and being more particularly
 1374 | described as follows:
 1375 | Description: Cornerstone Presbyterian Church of
 1376 | Sarasota, Inc. - OR 1655, Page 5526
 1377 | Commence at the Southwest corner of Section 34,
 1378 | Township 35 S, Range 19 E, thence S 89°58'32" E along
 1379 | the Southerly line of said Section 34 (same being the
 1380 | County line), a distance of 618.97 feet to the
 1381 | intersection with the centerline of "Lorraine Road"
 1382 | (120 feet wide); thence N 00°01'28" E along the
 1383 | centerline of said "Lorraine Road", 1020.28 feet;
 1384 | thence S 89°58'32" E, perpendicular with said
 1385 | centerline, a distance of 60.00 feet to the
 1386 | intersection with the Easterly line of said "Lorraine
 1387 | Road" for a Point of Beginning; thence N00°01'28" E,
 1388 | along said Easterly line, a distance of 382.49 feet to
 1389 | the P.C. of a curve concave to the West, having a
 1390 | radius of 10560.00 feet; thence run Northerly along
 1391 | said Easterly line and the arc of said curve, through
 1392 | a central angle of 01°56'28", a distance of 357.76
 1393 | feet to the P.R.C. of a curve concave to the
 1394 | Southeast, having a radius of 50.00 feet; thence
 1395 | leaving said Easterly line, run Northeasterly along
 1396 | the arc of said curve, through a central angle of
 1397 | 90°00'00", a distance of 78.54 feet to the P.T. of
 1398 | said curve; thence N 88°05'00"E 446.97 feet; thence S

1399 00°01'28" W 806.99 feet; thence N 89°58'32" W a
 1400 distance of 488.93 feet to the Point of Beginning.
 1401 Being and lying in Section 34, Township 35 S, Range 19
 1402 E, Manatee County, Florida.
 1403 Section 35, Township 35 South, Range 19 East:
 1404 All of Section 35, Township 35 South, Range 19 East;
 1405 Section 36, Township 35 South, Range 19 East:
 1406 All of Section 36, Township 35 South, Range 19 East;
 1407 Section 1, Township 36 South, Range 19 East:
 1408 All of Section 1, Township 36 South, Range 19 East;
 1409 Section 2, Township 36 South, Range 19 East:
 1410 All of Section 2, Township 36 South, Range 19 East;
 1411 Section 3, Township 36 South, Range 19 East:
 1412 All of Section 3, Township 36 South, Range 19 East;
 1413 Less:
 1414 Premises described in Special Warranty Deed to Polo
 1415 Ranches of Sarasota, Inc., recorded in Official Record
 1416 Book 2602, Page 702 of the Public Records of Sarasota
 1417 County, Florida;
 1418 Less:
 1419 Premises described in Special Warranty Deed to Polo
 1420 Ranches of Sarasota, Inc., recorded in Official
 1421 Instrument Number 2000076164 of the Public Records of
 1422 Sarasota County, Florida;
 1423 Section 4, Township 36 South, Range 19 East:
 1424 All of Section 4, Township 36 South, Range 19 East;

1425 Less:
 1426 Premises described in Special Warranty Deed to Polo
 1427 Ranches of Sarasota, Inc., recorded in Official Record
 1428 Book 2602, Page 702 of the Public Records of Sarasota
 1429 County, Florida;
 1430 Less:
 1431 A portion of Premises described in Warranty Deed to
 1432 Out-of-Door Academy of Sarasota, Inc., recorded in
 1433 Official Record Book 2858, Page 189 of the Public
 1434 Records of Sarasota County, Florida
 1435 Section 5, Township 36 South, Range 19 East:
 1436 That portion of Section 5, Township 36 South, Range 19
 1437 East, lying east of premises described in Warranty
 1438 Deed to Out-of-Door Academy of Sarasota, Inc.,
 1439 recorded in Official Record Book 2858, Page 189 of the
 1440 Public Records of Sarasota County, Florida;
 1441 Also:
 1442 That portion of Section 5, Township 36 South, Range 19
 1443 East, lying southerly of the following described
 1444 properties:
 1445 Premises described in Warranty Deed to Out-of-Door
 1446 Academy of Sarasota, Inc., recorded in Official Record
 1447 Book 2858, Page 189 of the Public Records of Sarasota
 1448 County, Florida

1449 Lakewood Ranch Corporate Park, Unit 3C, recorded in
 1450 Plat Book 43, Page 34, Public Records of Sarasota
 1451 County, Florida;
 1452 Lakewood Ranch Corporate Park, Unit 3B, recorded in
 1453 Plat Book 42, Page 30, Public Records of Sarasota
 1454 County, Florida;
 1455 Lakewood Ranch Corporate Park, Unit 3A, recorded in
 1456 Plat Book 41, Page 19, Public Records of Sarasota
 1457 County, Florida;
 1458 Lakewood Ranch Corporate Park, Unit 1, recorded in
 1459 Plat Book 38, Page 26, Public Records of Sarasota
 1460 County, Florida;
 1461 Lakewood Ranch Corporate Park, Unit 4, Phase 1,
 1462 recorded in Plat Book 43, Page 22, Public Records of
 1463 Sarasota County, Florida;
 1464 Section 6, Township 36 South, Range 19 East:
 1465 That portion of Section 6, Township 36 South, Range 19
 1466 East, lying east of the right-of-way of Interstate 75
 1467 and south of the following described properties:
 1468 Lakewood Ranch Corporate Park, Unit 4, Phase 1,
 1469 recorded in Plat Book 43, Page 22, Public Records of
 1470 Sarasota County, Florida;
 1471 Lakewood Ranch Corporate Park, Unit 4, recorded in
 1472 Plat Book 40, Page 37, Public Records of Sarasota
 1473 County, Florida;

1474 Lakewood Ranch Corporate Park, Unit 6, Phase 2,
 1475 recorded in Plat Book 42, Page 23, Public Records of
 1476 Sarasota County, Florida;
 1477 Less:
 1478 Premises described in Corporate Warranty Deed to
 1479 Sarasota County, recorded in Official Record
 1480 Instrument Number 2002146329, Public Records of
 1481 Sarasota County, Florida;
 1482 Section 7, Township 36 South, Range 19 East:
 1483 That portion of Section 7, Township 36 South, Range 19
 1484 East, lying east of the right-of-way of Interstate 75;
 1485 Less:
 1486 Premises described in Warranty Deed to Sarasota
 1487 County, recorded in Official Instrument Number
 1488 2004118447, Public Records of Sarasota County,
 1489 Florida;
 1490 Less:
 1491 Premises described in Corporate Warranty Deed to
 1492 Sarasota County, recorded in Official Record Book
 1493 2880, Page 1528, Public Records of Sarasota County,
 1494 Florida;
 1495 Section 8, Township 36 South, Range 19 East:
 1496 All of Section 8, Township 36 South, Range 19 East;
 1497 Less:
 1498 Premises described in Special Warranty Deed to Florida
 1499 Power & Light Company, recorded in Official Record

1500 Book 2848, Page 77, Public Records of Sarasota County,
 1501 Florida;
 1502 Section 9, Township 36 South, Range 19 East:
 1503 All of Section 9, Township 36 South, Range 19 East;
 1504 Section 10, Township 36 South, Range 19 East:
 1505 All of Section 10, Township 36 South, Range 19 East;
 1506 Section 11, Township 36 South, Range 19 East:
 1507 All of Section 11, Township 36 South, Range 19 East;
 1508 Section 12, Township 36 South, Range 19 East:
 1509 All of Section 12, Township 36 South, Range 19 East;
 1510 Section 15, Township 36 South, Range 19 East:
 1511 DESCRIPTION: FERNANDEZ TO SCHROEDER-MANATEE RANCH,
 1512 INC. (O.R. 2508, Page 1392)
 1513 A 150.0 FT. WIDE PARCEL OF LAND LYING IN THE NORTHEAST
 1514 1/4 OF THE NORTHEAST 1/4 OF SECTION 15, TOWNSHIP 36
 1515 S., RANGE 19 E., BEING MORE PARTICULARLY DESCRIBED AS
 1516 FOLLOWS:
 1517 COMMENCE AT THE NORTHEAST CORNER OF THE NORTHEAST 1/4
 1518 OF THE NORTHEAST 1/4 OF SECTION 15, TOWNSHIP 36 S.,
 1519 RANGE 19 E., SAME BEING THE NORTHEAST CORNER OF SAID
 1520 SECTION 15; THENCE N 89°32'01" W, ALONG THE NORTH LINE
 1521 OF SAID SECTION 15, A DISTANCE OF 1022.06 FT. FOR A
 1522 POINT OF BEGINNING: THENCE CONTINUE N 89°32'01" W,
 1523 ALONG SAID NORTH LINE, 150.01 FT.; THENCE S 00°09'44"
 1524 E, A DISTANCE OF 695.18 FT. TO THE P.C. OF A CURVE
 1525 CONCAVE TO THE NORTHEAST, HAVING A RADIUS OF 1275.00

1526 FT.; THENCE RUN SOUTHEASTERLY, ALONG THE ARC OF SAID
 1527 CURVE, THROUGH A CENTRAL ANGLE OF 29°37'26", A
 1528 DISTANCE OF 659.22 FT. TO THE INTERSECTION WITH THE
 1529 SOUTH LINE OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4
 1530 OF SAID SECTION 15; THENCE S 89°50'22" E, ALONG SAID
 1531 SOUTH LINE, A DISTANCE OF 176.75 FT.; THENCE N
 1532 32°55'31" W, A DISTANCE OF 26.67 FT. TO THE P.C. OF A
 1533 CURVE CONCAVE TO THE NORTHEAST HAVING A RADIUS OF
 1534 1125.00 FT.; THENCE RUN NORTHWESTERLY, ALONG THE ARC
 1535 OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 32°45'47", A
 1536 DISTANCE OF 643.30 FT. TO THE P.T. OF SAID CURVE;
 1537 THENCE N 00°09'44" W, A DISTANCE OF 693.53 FT. TO THE
 1538 POINT OF BEGINNING, BEING AND LYING IN THE NORTHEAST
 1539 1/4 OF THE NORTHEAST 1/4 OF SECTION 15, TOWNSHIP 36
 1540 S., RANGE 19 E., SARASOTA COUNTY, FLORIDA.
 1541 PARCEL CONTAINS 4.6786 ACRES, MORE OR LESS.

1542 Also:
 1543 DESCRIPTION: FERLISE TO SCHROEDER-MANATEE RANCH, INC.
 1544 (O.R. 2508, PAGE 1388)
 1545 A 150.0 FT. WIDE PARCEL OF LAND LYING IN THE SOUTHEAST
 1546 1/4 OF THE NORTHEAST 1/4 AND THE SOUTHEAST 1/4 OF
 1547 SECTION 15, TOWNSHIP 36 S., RANGE 19 E., BEING MORE
 1548 PARTICULARLY DESCRIBED AS FOLLOWS:
 1549 COMMENCE AT THE NORTHEAST CORNER OF SECTION 15,
 1550 TOWNSHIP 36 S., RANGE 19 E., THENCE S 00°10'42" W,
 1551 ALONG THE EAST LINE OF SAID SECTION 15, A DISTANCE OF

1552 1318.21 FT. TO THE NORTHEAST CORNER OF THE SOUTHEAST
 1553 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 15; THENCE N
 1554 89°50'22" W, ALONG THE NORTH LINE OF SAID SOUTHEAST
 1555 1/4 OF THE NORTHEAST 1/4, A DISTANCE OF 820.77 FT. FOR
 1556 A POINT OF BEGINNING: THENCE S 32°55'31" E, A DISTANCE
 1557 OF 595.82 FT. TO THE P.C. OF A CURVE CONCAVE TO THE
 1558 SOUTHWEST, HAVING A RADIUS OF 3075.00 FT.; THENCE RUN
 1559 SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE THROUGH A
 1560 CENTRAL ANGLE OF 10°45'47", A DISTANCE OF 577.64 FT.
 1561 TO THE P.T. OF SAID CURVE; THENCE S 22°09'44" E, A
 1562 DISTANCE OF 208.25 FT. TO THE P.C. OF A CURVE CONCAVE
 1563 TO THE SOUTHWEST, HAVING A RADIUS OF 2075.00 FT.;
 1564 THENCE RUN SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE,
 1565 THROUGH A CENTRAL ANGLE OF 21°39'34", A DISTANCE OF
 1566 784.41 FT. TO THE P.T. OF SAID CURVE AND THE
 1567 INTERSECTION WITH THE EAST LINE OF SECTION 15,
 1568 TOWNSHIP 36 S., RANGE 19 E.; THENCE S 00°30'10" E,
 1569 ALONG THE EAST LINE OF SAID SECTION 15, A DISTANCE OF
 1570 1986.51 FT. TO THE SOUTHEAST CORNER OF SAID SECTION
 1571 15; THENCE S 89°10'27" W, ALONG THE SOUTH LINE OF SAID
 1572 SECTION 15, 150.04 FT.; THENCE N 00°33'44" E, 2.24
 1573 FT.; THENCE N 00°30'10" W, PARALLEL WITH THE EAST LINE
 1574 OF SAID SECTION 15 AND 150.0 FT. WESTERLY THEREFROM A
 1575 DISTANCE OF 1985.11 FT. TO THE P.C. OF A CURVE CONCAVE
 1576 TO THE SOUTHWEST, HAVING A RADIUS OF 1925.00 FT.;
 1577 THENCE RUN NORTHWESTERLY, ALONG THE ARC OF SAID CURVE,

1578 THROUGH A CENTRAL ANGLE OF 21°39'34", A DISTANCE OF
 1579 727.70 FT. TO THE P.T. OF SAID CURVE; THENCE N
 1580 22°09'44" W, A DISTANCE OF 208.25 FT. TO THE P.C. OF A
 1581 CURVE CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF
 1582 2925.00 FT.; THENCE RUN NORTHWESTERLY, ALONG THE ARC
 1583 OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 10°45'47", A
 1584 DISTANCE OF 549.46 FT. TO THE P.T. OF SAID CURVE;
 1585 THENCE N 32°55'31" W, A DISTANCE OF 622.48 FT. TO THE
 1586 P.C. OF A CURVE CONCAVE TO THE NORTHEAST, HAVING A
 1587 RADIUS OF 1275.00 FT.; THENCE RUN NORTHWESTERLY, ALONG
 1588 THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF
 1589 03°08'21", A DISTANCE OF 69.85 FT. TO THE INTERSECTION
 1590 WITH THE NORTH LINE OF THE SOUTHEAST 1/4 OF THE
 1591 NORTHEAST 1/4 OF SAID SECTION 15; THENCE S 89°50'22"
 1592 E, ALONG SAID NORTH LINE, A DISTANCE OF 176.75 FT. TO
 1593 THE POINT OF BEGINNING, BEING AND LYING IN SECTION 15,
 1594 TOWNSHIP 36 S., RANGE 19E., SARASOTA COUNTY, FLORIDA.
 1595 PARCEL CONTAINS 14.3223 ACRES, MORE OR LESS.
 1596 Section 22, Township 36 South, Range 19 East:
 1597 DESCRIPTION: ANDREWS TO SCHROEDER-MANATEE RANCH, INC.
 1598 (O.R. 2508, PAGE 1384)
 1599 A 150.0 FT. WIDE PARCEL OF LAND LYING IN THE NORTHEAST
 1600 1/4 OF THE NORTHEAST 1/4 OF SECTION 22, TOWNSHIP 36
 1601 S., RANGE 19 E., BEING MORE PARTICULARLY DESCRIBED AS
 1602 FOLLOWS:

1603 COMMENCE AT THE NORTHEAST CORNER OF SECTION 22,
 1604 TOWNSHIP 36 S., RANGE 19 E. FOR A POINT OF BEGINNING:
 1605 THENCE S 00°33'44" W, ALONG THE EAST LINE OF SAID
 1606 SECTION 22, A DISTANCE OF 1126.17 FT. TO THE NORTHEAST
 1607 CORNER OF THAT CERTAIN 52.0 FT. WIDE PARCEL OF LAND
 1608 KNOWN AS "PARCEL 161". AS DESCRIBED AND RECORDED IN
 1609 CHANCERY BOOK 3, PAGE 206 THROUGH 242, PUBLIC RECORDS
 1610 OF SARASOTA COUNTY, FLORIDA; THENCE N 89°26'16" W,
 1611 ALONG THE NORTHERLY LINE OF SAID "PARCEL 161", A
 1612 DISTANCE OF 52.00 FT. TO THE NORTHWEST CORNER OF SAID
 1613 "PARCEL 161"; THENCE S 00°33'44" W, ALONG THE WESTERLY
 1614 LINE OF SAID "PARCEL 161", PARALLEL WITH THE EAST LINE
 1615 OF SAID SECTION 22 AND 52.0 FT. WESTERLY THEREFROM, A
 1616 DISTANCE OF 135.20 FT. TO THE INTERSECTION WITH THE
 1617 NORTHERLY R/W OF STATE ROAD NO. 780 (FRUITVILLE ROAD)
 1618 AS SHOWN ON FLORIDA DEPARTMENT OF TRANSPORTATION R/W
 1619 MAPS SECTION 17040-2501 (SARASOTA COUNTY ROAD PLAT
 1620 BOOK 2, PAGE 7F); SAID POINT BEING ON THE ARC OF A
 1621 CURVE WHOSE RADIUS POINT LIES S 00°03'33" E, 17221.74
 1622 FT.; THENCE RUN WESTERLY, ALONG SAID NORTHERLY R/W AND
 1623 THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF
 1624 00°19'33.8", A DISTANCE OF 98.01 FT.; THENCE N
 1625 00°33'44" E, PARALLEL WITH THE EAST LINE OF SAID
 1626 SECTION 22 AND 150.0 FT. WESTERLY THEREFROM, A
 1627 DISTANCE OF 1259.08 FT. TO THE INTERSECTION WITH THE
 1628 NORTH LINE OF SAID SECTION 22; THENCE N 89°10'27" E,

1629 | ALONG THE NORTH LINE OF SAID SECTION 22, A DISTANCE OF
 1630 | 150.04 FT. TO THE POINT OF BEGINNING, BEING AND LYING
 1631 | IN THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION
 1632 | 22, TOWNSHIP 36 S., RANGE 19 E., SARASOTA COUNTY,
 1633 | FLORIDA.
 1634 | PARCEL CONTAINS 4.1774 ACRES, MORE OR LESS.
 1635 | Section 5, Township 36 South, Range 20 East:
 1636 | The south half of Section 5, Township 36 South, Range
 1637 | 20 East;
 1638 | Section 6, Township 36 South, Range 20 East:
 1639 | All of Section 6, Township 36 South, Range 20 East;
 1640 | Section 7, Township 36 South, Range 20 East:
 1641 | All of Section 7, Township 36 South, Range 20 East;
 1642 | Section 8, Township 36 South, Range 20 East:
 1643 | All of Section 8, Township 36 South, Range 20 East;
 1644 | Less:
 1645 | A strip of land 50-feet wide, described as beginning
 1646 | at the southwest corner of Section 8, Township 36
 1647 | South, Range 20 East, thence South 87°10'13" East,
 1648 | 511.24 feet for POINT OF BEGINNING; thence North
 1649 | 42°59'05" West to a point lying 50 feet north of the
 1650 | south line of Section 8; thence easterly along a line
 1651 | parallel to and 50 feet north of, the south line of
 1652 | Section 8 to a point lying 529.3 feet west of the east
 1653 | line of said Section 8; thence southwesterly 70.7 feet
 1654 | to point on south line of Section 8, lying 600 feet

1655 westerly of the southeast corner of Section 8; thence
 1656 westerly along the south section line of said Section
 1657 8 to the POINT OF BEGINNING, lying and being in
 1658 Section 8, Township 36 South, Range 20 East, Sarasota
 1659 County, Florida.

1660 CONTAINING A TOTAL AREA OF 23,302 ~~23,255~~ ACRES, PLUS
 1661 OR MINUS.

1662
 1663 Section 2. In the election provided for in section 3, each
 1664 assessable acre or fraction thereof present in person or by
 1665 proxy shall be counted as one vote.

1666 Section 3. This section and section 2 shall take effect
 1667 upon this act becoming a law, and section 1 shall take effect
 1668 upon approval by a majority vote of the owners of land within
 1669 the area described in section 1, who are not exempt from ad
 1670 valorem taxes or non-ad valorem assessments and who are present
 1671 in person or by proxy at a landowners' meeting to be held within
 1672 90 days after the effective date of this act. Such landowners'
 1673 meeting shall be noticed as provided in section 5(2)(a) of
 1674 chapter 2005-338, Laws of Florida.

HOUSE OF REPRESENTATIVES LOCAL BILL STAFF ANALYSIS

BILL #: HB 1393 City of Tampa, Hillsborough County
SPONSOR(S): Grant
TIED BILLS: IDEN./SIM. **BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Local, Federal & Veterans Affairs Subcommittee	10 Y, 0 N	Darden	Miller
2) Ways & Means Committee		Aldridge	Langston
3) Government Accountability Committee			

SUMMARY ANALYSIS

Special districts are units of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.

The bill would create the Water Street Improvement District in the City of Tampa, Hillsborough County. The District's purpose is to install, operate, and maintain community infrastructure.

The bill takes effect upon becoming a law, except that provisions authorizing the levy of ad valorem taxation take effect only upon approval by a majority vote of owners of freeholds voting in a referendum.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

Independent Special Districts

A "special district" is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. Special districts are created by general law,¹ special act,² local ordinance,³ or by rule of the Governor and Cabinet.⁴ A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county.⁵

A "dependent special district" is a special district where the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district's governing body are removable at will by the governing body of a single county or municipality, or the district's budget is subject to the approval of governing body of a single county or municipality.⁶ An "independent special district" is any district that is not a dependent special district.⁷

Formation and Charter of an Independent Special District

With the exception of community development districts,⁸ the charter for any new independent special district must include the minimum elements required by ch. 189, F.S.⁹ Any special laws or general laws of local application relating to any special district may not:

- Create a special district with a district charter that does not conform to the minimum requirements in s. 189.031(3), F.S.;¹⁰
- Exempt district elections from the requirements of s. 189.04, F.S.;¹¹
- Exempt a district from the requirements for bond referenda in s. 189.042, F.S.;¹²
- Exempt a district from certain requirements relating to¹³ issuing bonds if no referendum is required,¹⁴ requiring special district reports on public facilities,¹⁵ notice and reports of special district public meetings,¹⁶ or required reports, budgets, and audits;¹⁷ or

¹ Section 189.031(3), F.S.

² *Id.*

³ Section 189.02(1), F.S.

⁴ Section 190.005(1), F.S. *See, generally,* s. 189.012(6), F.S.

⁵ *2017 – 2018 Local Gov't Formation Manual* at p. 64, available at

<http://www.myfloridahouse.gov/Sections/Committees/committeesdetail.aspx?CommitteeId=2911> (last visited Jan. 25, 2018).

⁶ Section 189.012(2), F.S.

⁷ Section 189.012(3), F.S.

⁸ Section 189.0311, F.S. *See* s. 190.004, F.S. (providing that chapter 190, F.S., governs the functions and powers of independent community development districts).

⁹ Section 189.031(1), F.S. Section 189.031(3), F.S., sets forth the minimum charter requirements for an independent special district.

¹⁰ Section 189.031(2)(a), F.S.

¹¹ Section 189.031(2)(b), F.S.

¹² Section 189.031(2)(c), F.S.

¹³ Section 189.031(2)(d), F.S.

¹⁴ Section 189.051, F.S.

¹⁵ Section 189.08, F.S.

¹⁶ Section 189.015, F.S.

¹⁷ Section. 189.016, F.S.

- Create a district for which a statement documenting specific required matters is not submitted to the Legislature:
 - The purpose of the proposed district;
 - The authority of the proposed district;
 - An explanation of why the district is the best alternative; and
 - A resolution or official statement from the local general-government jurisdiction where the proposed district will be located stating that the proposed district is consistent with approved local government plans and the local government does not object to creation of the district.¹⁸

These prohibitions were passed by a three-fifths majority in the House and Senate when ch. 189, F.S., originally was adopted.¹⁹ They may be amended or repealed only “by like vote.”²⁰

The charter of a newly-created district must state whether it is dependent or independent.²¹ Charters of independent special districts must address and include a list of required provisions, including the purpose of the district, its geographical boundaries, taxing authority, bond authority, and selection procedures for the members of its governing body.²²

Special districts do not possess “home rule” powers and may impose only those taxes, assessments, or fees authorized by special or general law. The special act creating an independent special district may provide for funding from a variety of sources while prohibiting others. For example, ad valorem tax authority is not mandatory for a special district.²³

Election of Special District Boards

Members of a special district board are generally elected by the qualified electors of the district.²⁴ Some district boards, however, are elected according to a one-acre/one-vote methodology.²⁵

Section 189.041, F.S., provides a process for transitioning a special district governing board elected on a one-acre/one-vote basis to election by the qualified electors of the district. A referendum may be called at any time once the district has at least 500 qualified electors.²⁶ A petition signed by 10 percent of the qualified electors must be filed with the governing body of the district requesting a referendum.²⁷ Upon verification of the petition, the governing board of the district must call for a referendum at the earlier of the next regularly scheduled election of governing body members occurring at least 30 days after the verification of the petition or within six months of verification.²⁸

If the qualified electors approve of the transition, the size of the board is increased to five members and elections for the board are held at the earlier of the next regularly scheduled general election or a special election held within six months following the referendum approving transition and the finalization

¹⁸ Section 189.031(2)(e), F.S.

¹⁹ Chapter 89-169, s. 67, Laws of Fla.

²⁰ Article III, s. 11(a)(21), Fla. Const. (“SECTION 11. Prohibited special laws.— (a) There shall be no special law or general law of local application pertaining to: ... (21) any subject when prohibited by general law passed by a three-fifths vote of the membership of each house. Such law may be amended or repealed by like vote.”).

²¹ Section 189.031(5), F.S.

²² Section 189.031(3), F.S. (setting forth the minimum charter requirements).

²³ Article VII, s. 9(a), Fla. Const.

²⁴ See e.g. ch. 2015-202, s. 4(4)(2)(a), Laws of Fla. (election provisions for Lehigh Acres Municipal Services Improvement District).

²⁵ See s. 189.04(4), F.S. (providing an exception for special district governing board elected on a one-acre/one-vote basis); also see e.g. ch. 2007-306, s. 5, Laws of Fla. (election provisions for the Babcock Ranch Community Independent Special District).

²⁶ Section 189.041(2)(a)1.a., F.S.

²⁷ Section 189.041(2)(a)1.b., F.S.

²⁸ Section 189.041(2)(a)2., F.S.

of the district urban area map.²⁹ If the qualified electors do not approve of the transition, a new referendum may not be held for at least two years.³⁰

Within 30 days after the transition referendum, the governing body of the district must direct the district's staff to prepare and present maps describing all urban areas contained in the district.³¹ For the purposes of this determination, an "urban area" is a contiguous, developed, and inhabited urban area within a district with a minimum density of at least:

- 1.5 persons per acre, as defined the latest census or other official population count;
- 1 single-family home per 2.5 acres, with access to improved roads; or
- 1 single-family home per 5 acres within a recorded plat subdivision.³²

The maps describing the urban areas must be presented to the governing body of the district within 60 days after the referendum.³³ The determination of urban areas is made with the assistance of local general-purpose governments and district landowners or electors may contest the accuracy of the map.³⁴ If a landowner or elector raises an objection to the map, the map is submitted to the county engineer for review.³⁵ After all objections to the map have been addressed, the governing body of the district must adopt either its initial map or the map as amended by the county engineer as the official map at a regular scheduled meeting of the governing body held within 60 days of the presentation of all such maps.³⁶ A landowner or elector may contest the accuracy of the map by filing a petition in circuit court within 30 days.³⁷

After the adoption of the official map or a certification by the circuit court, the district urban area map must determine the extent of urban area within the district and the composition of the board pursuant to s. 189.041(3)(a), F.S.³⁸ The maps must be readopted every five years, but may be readopted sooner at the discretion of the governing body of the district.³⁹

The composition of the board is determined by the percentage of the district that is urban area, as follows:⁴⁰

Urban Area as Percentage of District	Number of Board Members Elected by Landowners	Number of Board Members Elected by Qualified Electors
Less than 25%	4	1
26%-50%	3	2
51%-70%	2	3
70%-90%	1	4
More than 91%	0	5

²⁹ Section 189.041(2)(a)3., F.S.

³⁰ Section 189.041(2)(a)4., F.S.

³¹ Section 189.041(2)(b)1. F.S.

³² Section 189.041(1)(b), F.S.

³³ Section 189.041(2)(b)2., F.S.

³⁴ Sections 189.041(1)(b), (2)(b)3., F.S.

³⁵ Section 189.041(2)(b)3., F.S.

³⁶ Section 189.041(2)(b)4., F.S.

³⁷ Section 189.041(2)(b)5., F.S.

³⁸ Section 189.041(2)(b)6., F.S.

³⁹ Section 189.041(2)(b)8., F.S.

⁴⁰ Section 189.041(3)(a), F.S.

Governing board members elected by qualified electors serve four-year terms, except for those elected at the first election and the first landowner's meeting following the referendum, who serve the following terms:⁴¹

Urban Area as Percentage of District	Terms of Board Members Elected by Landowners	Terms of Board Members Elected by Qualified Electors
Less than 25%	1 member serving each a 1, 2, 3, and 4 year term	1 member serving a 4 year term
26%-50%	1 member serving each a 1, 2, and 3 year term	2 member serving a 4 year term
51%-70%	1 member serving each a 1 and 2 year term	2 members serving a 4 year term, 1 member serving a 2 year term
70%-90%	1 member serving a 1 year term	2 members serving a 4 year term, 2 members serving a 2 year term
More than 91%	n/a	3 members serving a 4 year term, 2 members serving a 2 year term

Annual landowners meetings continue to be held as long as at least one member of the board is elected on a one-acre/one-vote basis.⁴² There is no requirement for a majority of the acreage of the district to be represented by either owner or an owner's proxy at the landowners meeting.⁴³ Landowner meetings must be held in the month preceding the month of the election of governing body members by electors.⁴⁴

Communication Services

When a special district operates a high-speed internet or other telecommunication services network, the special district must:

- Separately account for the revenues, expenses, property, and source of investment dollars associated with the provision of such service;⁴⁵
- Pay ad valorem taxes to any county in which the service operates;⁴⁶
- Make specific findings and adopt a business plan;⁴⁷
- Establish separate books and records and an enterprise fund to account for the operation of communications services;⁴⁸
- Adopt separate operating and capital budgets for communications services;⁴⁹ and
- Operate at a profit within four years.⁵⁰

If the provision of communications services by the special district is not profitable within four years, the special district must either cease providing services, sell the system used to provide services, partner with a private entity to provide services at a profit, or approve continuing service by a majority vote.⁵¹

Districts are prohibited from:

⁴¹ Section 189.041(3)(b), F.S.

⁴² Section 189.041(3)(c)1., F.S.

⁴³ Section 189.041(3)(c)2., F.S.

⁴⁴ Section 189.041(3)(c)3., F.S.

⁴⁵ Section 125.421(1), F.S.

⁴⁶ Section 125.421(3), F.S.

⁴⁷ Section 350.81(2)(b)-(d), F.S.

⁴⁸ Section 350.81(2)(g)-(h), F.S.

⁴⁹ Section 350.81(2)(i), F.S.

⁵⁰ Section 350.81(2)(l), F.S.

⁵¹ *Id.*

- Setting rates below the cost of providing the communications service;⁵²
- Operating outside of the boundaries of the district, without consent of the county and/or municipality in which services would be provided;⁵³
- Issuing revenue bonds with maturities of longer than 15 years without voter approval;⁵⁴ and
- Using powers of eminent domain “solely or primarily” for the purpose of providing communications services.⁵⁵

Effect of Proposed Changes

The bill creates the Water Street Improvement District (District), an independent special district in the City of Tampa, Hillsborough County and provides a charter for the District. The District’s purpose is to install, operate, and maintain community infrastructure in Tampa.

Legislative Findings, Legislative Intent and Policy (Section 2)

The bill provides Legislative findings and intent, stating that the District provides for the construction and management of a substantial commercial and mixed-use district containing over two million square feet of newly constructed office space, one million square feet of newly constructed retail, cultural, educational, and entertainment spaces that compliment active pedestrian experiences, and parks and public gathering spaces that connecting existing community fixtures such as the Tampa Convention Center, Amalie Arena, Tampa Bay History Center, Florida Aquarium, and Tampa Riverwalk.

The bill states that the District does not have the power to engage in comprehensive planning, zoning, or development permitting and that the creation of the District is consistent with the City of Tampa Comprehensive Plan and will provide a comprehensive community development approach to promote sustainable and efficient land use. The bill states that it is the intent and purpose of the District that no debt or obligation will be placed on any local general purpose government without that government’s consent.

Charter Requirements, Creation, Establishment, Jurisdiction, and Charter (Section 3)

The bill provides a list of sections of the bill that fulfill the requirements for the creation of a special district under s. 189.031(3), F.S.

District Boundaries (Section 4)

The bill provides the legal description of the boundaries of the District. The bill provides that any residential unit subjected to condominium ownership, as created by recording a condominium declaration in the public records of Hillsborough County, is not included in the boundaries of the District.⁵⁶

Membership, Powers, and Duties of the Board of Supervisors (Section 5)

The bill provides for a five member board (Board), with each member serving a four year term. Members of the Board must be both residents of the state and citizens of the United States.

A meeting of the landowners of the district must be held within 90 days of the effective date of the act. Notice of the meeting must be provided once a week for two consecutive weeks in a newspaper of

⁵² Section 350.81(2)(f), F.S.

⁵³ Section 350.81(2)(e)1.c., F.S.

⁵⁴ Section 350.81(2)(e)2., F.S.

⁵⁵ Section 350.81(2)(j), F.S.

⁵⁶ The bill defines a “residential unit” as a room or group of rooms forming a single, independent habitable unit used for or intended to be used for living, sleeping, sanitation, cooking, and eating purposes that is 10,000 square feet or less in size. HB 1393, s. 2(w).

general circulation in the area of the District. The landowners present at the meeting will elect a chair from among attendees to conduct the meeting. The chair may nominate candidates and make motions if he or she is a landowner or holds the proxy of a landowner. The landowners present constitute a quorum, even if they are less than 50 percent of the total acreage of the district, and may elect members of the governing board. The three candidates for the Board receiving the first, second, and third highest number of votes are elected to a term expiring November 15, 2022, while the two candidates receiving the fourth and fifth highest number of votes are elected to a term expiring November 17, 2020.

Each landowner is entitled to one vote for each acre he or she owns. Any fractional acre is treated as one acre for the purposes of the landowner vote. Landowners who are unable to attend may cast their votes by proxy. Subsequent landowners elections must be announced at a public meeting at least 90 days before the landowners meeting and noticed in the same manner as the initial landowners meeting. Subsequent elections to the Board occur on the first Tuesday after the first Monday of November in every two years.

Members of the Board are subject to ethics and conflict of interest law generally applicable to public officers. The bill provides that the Governor may remove a Board member for malfeasance, misfeasance, dishonesty, incompetency, or failure to perform the duties imposed upon him or her by this act. In the event of a vacancy, the remaining members of the Board may make an appointment to serve the remainder of the unexpired term, unless the vacancy was created by the Governor removing the Board member, in which case the Governor makes an appointment to fill the vacancy.

The Board is required to elect a chair and a secretary, as well as other officers the Board deems necessary. The secretary does not have to be a member of the board. Members of the Board are not entitled to compensation, but may receive reimbursement for travel and per diem expenses as provided in s. 112.061, F.S.

The Board is required to keep a record of its proceedings containing all meeting, resolutions, bonds, and any corporate acts. The record book and other district records must be open to inspection by the public as required by ch. 119, F.S.

General Duties of the Board (Section 6)

District Manager and Treasurer

The Board is required to employ a district manager to oversee any improvements or facilities constructed by the District. The bill specifies that employing a Board member, district manager, or other employee of a landowner as the district manager for the District does not constitute a conflict of interest under ch. 112, F.S. The district manager is permitted to hire additional employees as necessary and authorized by the board.

The Board is also required to hire a treasurer, who must be a resident of the state. The treasurer manages the finances of the district and may be granted other powers as the Board finds appropriate. The compensation of the treasurer is set by the Board and the Board may require the treasurer to post a surety bond. The bill requires that the financial records of the Board be audited by an independent certified public accountant on at least an annual basis.⁵⁷ The Board, in conjunction with the treasurer, is required to select a qualified public depository for the funds of the District.

Budget and Reporting

⁵⁷ As an independent special district, the District will be required to maintain a public website on which it must post its annual budget and any amendments, all financial reports and audits of the District's finances required by law, and a link to the Department of Financial Services' website. Ss. 189.016, 189.069, F.S. The District must file a separate annual financial statement with the Department of Financial Services, under s. 218.32, F.S., and periodic audited financial statements with the Florida Auditor General, under s. 218.39, F.S.

The district manager is required to prepare a proposed budget on or before July 15 of each year for consideration by the Board. The budget must contain all expenditures of the District and estimates of projected revenues. The Board may make amendments to the proposed budget before approval. The Board is required to provide adequate notice of the budget hearing. The Board must adopt a final budget before October 1, the beginning of its fiscal year. The Board must submit a copy of the budget to the Tampa City Council for informational purpose at least 60 days prior to its adoption.

The Board must provide the Tampa City Council with a copy of the District's public facilities report as required by s. 189.08, F.S.

The District will provide full disclosure of its public financing and maintenance of improvements to real property to all existing and prospective owners of property within the District. The District must provide each developer within the district with sufficient copies of the information to provide to each prospective purchaser. The District must also file the disclosure documents in the property records of the county.

The bill provides that the District must maintain an official website by the end of its first full fiscal year, as required by s. 189.069, F.S.

General Powers

The bill grants the District the following general powers to:

- Conduct business on behalf of the district, including suing or being sued, adopting a seal, and acquiring and disposing of property;
- Contract for professional services;
- Conduct financial transactions for district purposes;
- Adopt and enforce rules;
- Maintain an office;
- Hold, control, purchase, or dispose of public easements;
- Lease as lessor or lessee any type of project the District is authorized to undertake;
- Borrow money and issue bonds as authorized in the act and to levy taxes and assessments;
- Charge user fees as necessary to conduct District activities;
- Exercise eminent domain;
- Cooperate with other government entities;
- Assess and impose ad valorem taxes, as provided in the act;
- Levy and impose special assessments;
- Exercise special powers; and
- Exercise powers necessary and proper for fulfilling the special and limited purpose of the district as authorized by this act.

Special Powers

The bill also grants the District special powers to implement its lawful and special purpose and to provide the following systems and infrastructure for those special and limited purposes:

- Water management and control for the lands within the District and to connect some or any of such facilities with roads and bridges;
- Water supply, sewer, and wastewater management, reclamation, and reuse;
- District roads equal to or exceeding specifications of the county in which the roads are located, together with street lighting;
- Buses, trolleys, rail access, mass transit facilities, transit shelters, ridesharing facilities and services, parking improvements, and related signage;
- Investigation and remediation costs associated with the cleanup of actual or perceived environmental contamination within the District;
- Conservation and mitigation of wildlife habitat;

- Parks and facilities for indoor and outdoor recreational, cultural, and educational uses;
- School buildings and related structures, which may be leased, sold, or donated to the school district, a charter school as authorized by law, or educational facilities for intermediate and higher education or vocational training;
- Security;⁵⁸
- Traffic control and enforcement, when authorized by proper governmental agencies;⁵⁹
- Control and elimination of mosquitoes and other arthropods of public health importance;
- Enter into impact fee, mobility fee, or other similar credit agreements with the City of Tampa, Hillsborough County, or a landowner developer and to see or assign such credits, on terms the District deems appropriate;
- Buildings and structures for District offices, maintenance facilities, meeting facilities, town centers, or other authorized projects;
- Establish and create, at noticed meetings, such governmental departments of the governing board.
- Sustainable or green infrastructure improvements, facilities, chillers, and services;⁶⁰
- Any facilities or improvements that may otherwise be provided by a county or municipality, including, but not limited to, libraries, annexes, substations, and other buildings to house public officials, staff, and employees;
- Construction and operation of communications systems and related infrastructure;⁶¹
- Enter into interlocal agreements with any public or private entity for the provision of an institution or institutions of higher education; and
- Any other project within or without the boundaries of the district when the project is required for the purposes of meeting concurrency or similar development-rated obligations and the project is subject to an agreement between the District, the Tampa City Council, the Hillsborough County Board of County Commissioners, or with any other applicable public or private entity, and is not inconsistent with effective local comprehensive plans or the general of special powers contained in the bill.

The bill provides that the District's power to provide any utility service is both subject to the City of Tampa's provision of that service and may not be exercised in such a manner as to adversely impact the City's bond resolutions or covenants.

The bill requires the District and the City of Tampa to enter into an interlocal agreement if the exercise of the special powers of the District and the powers of the City of Tampa would result in "unnecessary duplication" of services and facilities. The purpose of the interlocal agreement is to avoid inefficiencies and allow the District and the City to jointly exercise common powers and authority. The bill provides that the special act does not preempt the powers and authority of the City of Tampa.

Financing and Bonds

The Board has the power to issue bond anticipation notes that will bear interest not to exceed the maximum rate allowed by law and that will mature no later than five years from issuance. The Board

⁵⁸ The District may contract with the appropriate local general purpose government agencies for an increased level of services within the district boundaries.

⁵⁹ The District may contract with a towing operator to remove a vehicle or vessel from a district-owned facility or property if the district follows the requirements of s. 715.07, F.S. The selection of a towing operator is not subject to public bidding if the towing operator is included in the approved list of towing operators maintained by the City of Tampa.

⁶⁰ The bill provides that this provision does not authorize the District to provide electric services or otherwise impair electric utility franchise agreements.

⁶¹ The bill provides that communication services provided by the District shall be subject to ss. 125.421 and 350.81, F.S. Section 125.421, F.S., requires a local government entity operating as a telecommunications company must separately account for revenues, expenses, property and investments related to telecommunications service, is subject to all local requirements on telecommunications companies, and must pay ad valorem taxes on telecommunications facilities. Section 350.81, F.S., provides a statutory framework for communications services offered by governmental entities, including special districts.

may also obtain loans and issue negotiable notes, warrants, or other evidence of debt, payable at such times and bearing such interest as the Board determines, but not to exceed the maximum rate allowed by general law and to be sold or discounted at such price or prices not less than 95 percent of par value. Bonds may be sold in blocks or installment at different times, at public or private sale after advertisement, at not less than 90 percent of the par value, together with accrued interest. The Board also has the authority to issue refunding bonds and revenue bonds.

The bill authorizes the Board to levy ad valorem taxes on all taxable property in the District, if such levy has been approved at a referendum as required by Art. VII, s. 9 of the Florida Constitution. This levy may not exceed 1.0 mills.

The Board annually must determine, order, and levy the annual installment of the total benefit special assessments for bonds issued and related expenses to finance assessable improvements. These assessments are collected annually in the same manner as county taxes. The board may determine a formula for the determination of an amount, which when paid by a taxpayer with respect to any tax parcel, constitutes a prepayment of all future annual installments of the benefit special assessment.

The Board may levy a maintenance special assessment to preserve the facilities and projects of the District. The amount of the assessment is determined by the Board upon a report of the District's engineer and assessed by the Board upon the land within the District benefited by the maintenance, or apportioned between the benefited lands in proportion to the benefits received by each tract of land. The assessment is a lien on the assessed property until paid and enforceable in the same manner as county taxes. However, this does not prohibit the District from using the method prescribed in ss. 197.363, 197.3631, or 197.3632, F.S., for enforcing and collecting these assessments.

The District may establish and collect rates, fees, rentals, or other charges, referred to as "revenues", for the system and facilities furnished by the District such as: recreational facilities, water management and control facilities, and water, sewer, and reuse systems. The District must hold a public hearing concerning the proposed rates, fees, rentals, or other charges, which may not apply to District leases, prior to adoption under the administrative rulemaking authority of the District.

Any rates, fees, rentals, charges, or delinquent penalties not paid within 60 days, will be in default and the unpaid balance together with reasonable attorney fees and costs may be recovered by the District in a civil action. In addition, in the event fees, rentals, or other charges for water and sewer, or either of them, are not paid when due, the District may, under rules and regulations of the Board, discontinue and shut off both water and sewer services until such fees, rentals, or other charges, including interest, penalties, and charges for the shutting off and restoration of service are fully paid.

Enforcement of Taxes and Assessments

The collection and enforcement of all taxes levied by the District is in the same manner as county taxes, and the provisions of general law relating to the sale of lands for unpaid and delinquent county taxes pertain to the collection of such taxes. Benefit special assessments, maintenance special assessments, and special assessments are non-ad valorem assessments as defined by s. 197.3632, F.S.

Any property of a governmental entity subject to a ground lease as described in s. 190.003(13), F.S., is not subject to lien or encumbrance on the underlying fee interest for a levy of ad valorem taxes or non-ad valorem assessments under this bill. Any property owned by City of Tampa (and used for governmental purposes), Hillsborough County, or the state is not subject to ad valorem taxes or non-ad valorem special assessments.

Competitive Bidding and Public Notice Regarding District Purchases

Any contract for goods, supplies, or materials that exceeds \$195,000⁶² is subject to competitive bidding through notice of bids published once in a newspaper of general circulation in Hillsborough County. In addition, if the Board seeks to construct or improve a public building, structure or other public works it must comply with the bidding procedures in s. 255.20, F.S., and other applicable general law. The Board must accept the bid of the lowest responsive and responsible bidder unless all bids have been rejected. The provisions of the Consultants Competitive Negotiation Act in s. 287.055, F.S., apply to contracts for engineering, architecture, landscape architecture, or registered surveying and mapping services.

Contracts for maintenance services that exceed \$195,000⁶³ are subject to competitive bidding. All contracts for other services are not subject to competitive bidding unless the District adopts a rule, policy, or procedure to apply competitive bidding procedures to those contracts. The Board may require bidders to supply a bond.

Waiver of Sovereign Immunity

Any suits against the District for damages arising out of tort are subject to the limitations provided in s. 768.28, F.S.

Termination of the District

The bill provides that the District exists until dissolved by the Legislature or declared inactive by the Department of Economic Opportunity.⁶⁴

Notice to Purchasers of Property

After the creation of the District, each contract for initial sale of a unit within the District must include a disclosure statement informing the purchaser of the existence of the District and that the purchase will be liable for taxes, assessments, and fees imposed by the District.

Public Access

Any facility, service, works, improvement, project, or other infrastructure owned by the District, or funded by federal tax exempt bonding issued by the District, is public. The District may establish rules regulating the use of the property and imposing reasonable charges or fees for such use.

B. SECTION DIRECTORY:

- Section 1: Provides that the special act may be cited as the "Water Street Improvement District Act."
- Section 2: Provides legislative findings and intent, definitions, and list of policy objectives.
- Section 3: Provides for the creation and establishment of the district, minimum charter requirements.
- Section 4: States the legal boundaries of the District.

⁶² See s. 287.017(1)(d), F.S. (creating purchasing categories for procurement of personal property and services).

⁶³ See *Id.*

⁶⁴ Section 189.062, F.S.

- Section 5: Provides for board of supervisors; membership and meeting requirements; organization, powers, and duties of the Board; terms of office; election requirements.
- Section 6: Provides for the general duties of the board of supervisors.
- Section 7: Provides for severability of the act.
- Section 8: Provides that the bill is effective upon becoming a law, except that the provisions authorizing the levy of ad valorem taxation take effect only upon approval by a majority vote of owners of freeholds of the Water Street Improvement District in a referendum.

II. NOTICE/REFERENDUM AND OTHER REQUIREMENTS

A. NOTICE PUBLISHED? Yes No

IF YES, WHEN? November 10, 2017

WHERE? The *Tampa Bay Times*, a daily newspaper of general circulation in Hillsborough County, Florida.

B. REFERENDUM(S) REQUIRED? Yes No

IF YES, WHEN? A referendum of the freeholders of the district must be held if the board seeks to levy ad valorem taxes.

C. LOCAL BILL CERTIFICATION FILED? Yes, attached No

D. ECONOMIC IMPACT STATEMENT FILED? Yes, attached No

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

None.

B. RULE-MAKING AUTHORITY:

The bill requires rules and orders adopted by the District pertaining to the powers, duties, and functions of the officers of the district; the conduct of the business of the District; the maintenance of records; the form of certificates evidencing tax liens and all other documents and records of the District; and the operation of guardhouses by the District or any other unit of local government to serve security purposes, to be adopted and enforced pursuant to ch. 120, F.S., the Administrative Procedure Act.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

1 A bill to be entitled
 2 An act relating to the City of Tampa, Hillsborough
 3 County; creating the Water Street Tampa Improvement
 4 District; providing a short title; providing
 5 legislative findings and intent; providing
 6 definitions; stating legislative policy regarding
 7 creation of the district; establishing compliance with
 8 minimum requirements in s. 189.031(3), F.S., for
 9 creation of an independent special district; providing
 10 for creation and establishment of the district;
 11 providing district boundaries; providing for the
 12 jurisdiction and charter of the district; providing
 13 for a governing board and establishing membership
 14 criteria and election procedures; providing for board
 15 members' terms of office; providing for board
 16 meetings; providing for administrative duties of the
 17 board; providing a method for election of the board;
 18 providing for a district manager and district
 19 personnel; providing for a district treasurer,
 20 selection of a public depository, and district budgets
 21 and financial reports; providing for the general
 22 powers of the district; providing for the special
 23 powers of the district to plan, finance, and provide
 24 community infrastructure and services within the
 25 district; providing for bonds; providing for future ad

26 valorem taxation; providing for special assessments;
 27 providing for authority to borrow money; providing for
 28 tax liens; providing for competitive procurement;
 29 providing for fees and charges; providing for
 30 amendment to the charter; providing for required
 31 notices to purchasers of units within the district;
 32 defining district public property; providing for
 33 construction; providing severability; providing for a
 34 referendum; providing an effective date.

35
 36 Be It Enacted by the Legislature of the State of Florida:

37
 38 Section 1. This act may be cited as the "Water Street
 39 Tampa Improvement District Act."

40 Section 2. Legislative findings and intent; definitions;
 41 policy.-

42 (1) LEGISLATIVE INTENT; PURPOSE OF THE DISTRICT.-

43 (a) The lands located wholly within Hillsborough County
 44 and the City of Tampa covered by this act contain many
 45 opportunities for thoughtful, comprehensive, responsible, and
 46 consistent development over a long period.

47 (b) There is a need to use a special and limited purpose
 48 independent special district as a unit of special-purpose local
 49 government for the Water Street Tampa Improvement District lands
 50 located within Hillsborough County and the City of Tampa to

51 provide for a more comprehensive community development approach,
52 which will facilitate an integral relationship among
53 transportation, land use, and urban design to provide for a
54 diverse mix of housing, regional employment, and economic
55 development opportunities, rather than fragmented development
56 with underutilized infrastructure which is generally associated
57 with urban sprawl.

58 (c) The establishment of a special and limited purpose
59 independent special district for the Water Street Tampa
60 Improvement District lands will allow the construction and
61 management of a substantial commercial and mixed-use district
62 with more than 2 million square feet of new office space,
63 including the first new office towers in downtown Tampa in
64 nearly 25 years; 1 million square feet of new retail, cultural,
65 educational, and entertainment space that complement the active
66 pedestrian experience at the street level; and new and enhanced
67 park and public gathering places that will connect existing
68 cultural, entertainment, and community anchors, including the
69 Tampa Convention Center, Amalie Arena, Tampa Bay History Center,
70 Florida Aquarium, and Tampa Riverwalk.

71 (d) There is a considerably long period of time during
72 which there is a significant burden to provide various systems,
73 facilities, and services on the initial landowners of the Water
74 Street Tampa Improvement District lands, such that there is a
75 need for flexible management, sequencing, timing, and financing

76 of the various systems, facilities, and services to be provided
 77 to these lands, taking into consideration absorption rates,
 78 commercial viability, and related factors. Therefore, extended
 79 control by the initial landowner with regard to the provision of
 80 systems, facilities, and services for the Water Street Tampa
 81 Improvement District lands, coupled with the special and limited
 82 purpose of such district, is in the public interest.

83 (e) The existence and use of an independent special
 84 district for the Water Street Tampa Improvement District lands,
 85 subject to the City of Tampa comprehensive plan, will provide
 86 for a comprehensive and complete community development approach
 87 to promote a sustainable and efficient land use pattern for the
 88 district lands with long-term planning to provide opportunities
 89 for the mitigation of impacts and development of infrastructure
 90 in an orderly and timely manner; prevent the overburdening of
 91 the general-purpose local government and the taxpayers therein;
 92 and provide an enhanced tax base and regional employment and
 93 economic development opportunities.

94 (f) The creation and establishment of the special district
 95 will encourage local government financial self-sufficiency in
 96 providing public facilities and in identifying and implementing
 97 fiscally sound, innovative, and cost-effective techniques to
 98 provide and finance public facilities while encouraging
 99 coordinated development of capital improvement plans by all

100 levels of government, in accordance with the goals of chapter
 101 187, Florida Statutes.

102 (g) The creation and establishment of the special district
 103 will encourage and enhance cooperation among communities that
 104 have unique assets, irrespective of political boundaries, to
 105 bring the private and public sectors together for establishing
 106 an orderly and economically sound plan for current and future
 107 needs and growth.

108 (h) The creation and establishment of a special and
 109 limited purpose independent special district is a legitimate
 110 supplemental and alternative method available to manage, own,
 111 operate, construct, reconstruct, and finance capital
 112 infrastructure systems, facilities, and services.

113 (i) In order to be responsive to the critical timing
 114 required through the exercise of its special management
 115 functions, an independent special district requires the
 116 authority to finance capital improvements payable from and
 117 secured by lienable and nonlienable revenues, with full and
 118 continuing public disclosure and accountability, payable by the
 119 benefitted landowners, both present and future, and by users of
 120 the systems, facilities, improvements, and services provided to
 121 the land area by the special district, without unduly burdening
 122 the taxpayers and citizens of the state, Hillsborough County, or
 123 the City of Tampa.

124 (j) The special district created and established by this
 125 act shall not have or exercise any comprehensive planning,
 126 zoning, or development permitting power; the establishment of
 127 the special district shall not be considered a development order
 128 within the meaning of part I of chapter 380, Florida Statutes;
 129 and all applicable planning and permitting laws, rules,
 130 regulations, and policies of the City of Tampa and Hillsborough
 131 County control the development of the land to be serviced by the
 132 Water Street Tampa Improvement District.

133 (k) The creation by this act of the Water Street Tampa
 134 Improvement District is not inconsistent with the City of Tampa
 135 comprehensive plan.

136 (l) It is the legislative intent and purpose of this act
 137 that no debt or obligation of the special district constitute a
 138 burden on any general-purpose local government.

139 (2) DEFINITIONS.—As used in this act, the term:

140 (a) "Ad valorem bonds" means bonds that are payable from
 141 the proceeds of ad valorem taxes levied on real and tangible
 142 personal property.

143 (b) "Assessable improvements" means, without limitation,
 144 any and all public improvements and community facilities that
 145 the district is empowered to provide in accordance with this act
 146 that provide a special benefit to property within the district.

147 (c) "Assessment bonds" means special obligations of the
 148 district which are payable solely from proceeds of the special

149 assessments or benefit special assessments levied for assessable
 150 improvements, provided that, in lieu of issuing assessment bonds
 151 to fund the costs of assessable improvements, the district may
 152 issue revenue bonds for such purposes payable from assessments.
 153 Assessment bonds are considered to be revenue bonds for all
 154 purposes of this act.

155 (d) "Assessments" means special assessments, benefit
 156 special assessments, and maintenance special assessments if
 157 authorized by general law.

158 (e) "Benefit special assessments" are assessments imposed,
 159 levied, and collected pursuant to section 6(12)(b).

160 (f) "Board of supervisors" or "board" means the governing
 161 body of the district or, if such board has been abolished, the
 162 board, body, or commission assuming the principal functions
 163 thereof or to whom the powers given to the board by this act
 164 have been given by law.

165 (g) "Bond" includes "certificate," and the provisions that
 166 are applicable to bonds are equally applicable to certificates.
 167 The term includes any assessment bond, refunding bond, revenue
 168 bond, bond anticipation note, and other such obligation in the
 169 nature of a bond as is provided for in this act.

170 (h) "Cost" or "costs," when used with reference to any
 171 project, includes, but is not limited to:

- 172 1. The expenses of determining the feasibility or
 173 practicability of acquisition, construction, or reconstruction.

- 174 2. The cost of surveys, estimates, plans, and
- 175 specifications.
- 176 3. The cost of improvements.
- 177 4. Engineering, architectural, fiscal, and legal expenses
- 178 and charges.
- 179 5. The cost of all labor, materials, machinery, and
- 180 equipment.
- 181 6. The cost of all lands, properties, rights, easements,
- 182 and franchises acquired.
- 183 7. Financing charges.
- 184 8. The creation of initial reserve and debt service funds.
- 185 9. Working capital.
- 186 10. Interest charges incurred or estimated to be incurred
- 187 on money borrowed prior to and during construction and
- 188 acquisition and for such reasonable period of time after
- 189 completion of construction or acquisition as the board may
- 190 determine.
- 191 11. The cost of issuance of bonds pursuant to this act,
- 192 including advertisements and printing.
- 193 12. The cost of any bond or tax referendum held pursuant
- 194 to this act and all other expenses of issuance of bonds.
- 195 13. The discount, if any, on the sale or exchange of
- 196 bonds.
- 197 14. Administrative expenses.

198 15. Such other expenses as may be necessary or incidental
 199 to the acquisition, construction, or reconstruction of any
 200 project, or to the financing thereof, or to the development of
 201 any lands within the district.

202 16. Payments, contributions, dedications, and any other
 203 exactions required as a condition of receiving any governmental
 204 approval or permit necessary to accomplish any district purpose.

205 17. Any other expense or payment permitted by this act or
 206 allowable by law.

207 (i) "District" means the Water Street Tampa Improvement
 208 District.

209 (j) "District manager" means the manager of the district.

210 (k) "District roads" means highways, streets, roads,
 211 alleys, intersection improvements, sidewalks, bike or cart
 212 paths, crossings, landscaping, irrigation, signage,
 213 signalization, storm drains, bridges, multi-use trails,
 214 lighting, and thoroughfares of all kinds.

215 (l) "General-purpose local government" means a county,
 216 municipality, or consolidated city-county government.

217 (m) "Governing board member" means any member of the board
 218 of supervisors.

219 (n) "Land development regulations" means those regulations
 220 of general purpose local government, adopted under the Community
 221 Planning Act, codified under part II of chapter 163, Florida
 222 Statutes, to which the district is subject and as to which the

223 district may not do anything that is inconsistent therewith.
 224 Land development regulations shall not mean specific management,
 225 engineering, operations, or capital improvement planning needed
 226 in the daily management, implementation, and supplying by the
 227 district of systems, facilities, services, works, improvements,
 228 projects, or infrastructure, so long as they remain subject to
 229 and are not inconsistent with the applicable city codes.

230 (o) "Landowner" means the owner of a freehold estate as it
 231 appears on the deed record, including a trustee, a private
 232 corporation, and an owner of a condominium unit. "Landowner"
 233 does not include a reversioner, remainderman, mortgagee, or any
 234 governmental entity which shall not be counted and need not be
 235 notified of proceedings under this act. "Landowner" also means
 236 the owner of a ground lease from a governmental entity, which
 237 leasehold interest has a remaining term, excluding all renewal
 238 options, in excess of 50 years.

239 (p) "Maintenance special assessments" are assessments
 240 imposed, levied, and collected pursuant to the provisions of
 241 section 6(12)(d).

242 (q) "Non-ad valorem assessment" means only those
 243 assessments that can become a lien against the benefitted lands
 244 within the district, including a homestead as permitted in s. 4,
 245 Art. X of the State Constitution.

246 (r) "Powers" means powers used and exercised by the board
 247 of supervisors to accomplish the special and limited purpose of
 248 the district, including:

249 1. "General powers," which means those organizational and
 250 administrative powers of the district as provided in its charter
 251 in order to carry out its special and limited purpose as a local
 252 government public corporate body politic.

253 2. "Special powers," which means those powers enumerated
 254 by the district charter to implement its specialized systems,
 255 facilities, services, projects, improvements, and infrastructure
 256 and related functions in order to carry out its special and
 257 limited purposes.

258 3. Any other powers, authority, or functions set forth in
 259 this act.

260 (s) "Project" means any development, improvement,
 261 property, power, utility, facility, enterprise, service, system,
 262 works, or infrastructure now existing or hereafter undertaken or
 263 established under the provisions of this act.

264 (t) "Reclaimed water" means water that has received at
 265 least secondary treatment and basic disinfection and is reused
 266 after flowing out of a domestic wastewater treatment facility.

267 (u) "Reclaimed water system" means any plant, system,
 268 facility, or property, and any addition, extension, or
 269 improvement thereto at any future time constructed or acquired
 270 as part thereof, useful, necessary, or having the present

271 capacity for future use in connection with the development of
 272 sources, treatment, purification, or distribution of reclaimed
 273 water. The term includes franchises of any nature relating to
 274 any such system and necessary or convenient for the operation
 275 thereof.

276 (v) "Refunding bonds" means bonds issued to refinance
 277 outstanding bonds of any type and the interest and redemption
 278 premium thereon. Refunding bonds may be issuable and payable in
 279 the same manner as refinanced bonds, except that no approval by
 280 the electorate shall be required unless required by the State
 281 Constitution.

282 (w) "Residential unit" means a room or group of rooms
 283 forming a single independent habitable unit used for or intended
 284 to be used for living, sleeping, sanitation, cooking, and eating
 285 purposes that is 10,000 square feet or less in size.

286 (x) "Revenue bonds" means obligations of the district that
 287 are payable from revenues, including, but not limited to,
 288 special assessments and benefit special assessments, derived
 289 from sources other than ad valorem taxes on real or tangible
 290 personal property and that do not pledge the property, credit,
 291 or general tax revenue of the district.

292 (y) "Sewer system" means any plant, system, facility, or
 293 property, and additions, extensions, and improvements thereto at
 294 any future time constructed or acquired as part thereof, useful
 295 or necessary or having the present capacity for future use in

296 connection with the collection, treatment, purification, or
 297 disposal of sewage, including, but not limited to, industrial
 298 wastes resulting from any process of industry, manufacture,
 299 trade, or business or from the development of any natural
 300 resource. The term includes treatment plants, pumping stations,
 301 lift stations, valves, force mains, intercepting sewers,
 302 laterals, pressure lines, mains, and all necessary appurtenances
 303 and equipment; all sewer mains, laterals, and other devices for
 304 the reception and collection of sewage from premises connected
 305 therewith; and all real and personal property and any interest
 306 therein, and rights, easements, and franchises of any nature
 307 relating to any such system and necessary or convenient for the
 308 operation thereof.

309 (z) "Special assessments" means assessments as imposed,
 310 levied, and collected by the district for the costs of
 311 assessable improvements pursuant to the provisions of this act,
 312 chapter 170, Florida Statutes, and the additional authority
 313 under s. 197.3631, Florida Statutes, or other provisions of
 314 general law, now or hereinafter enacted, which provide or
 315 authorize a supplemental means to impose, levy, or collect
 316 special assessments.

317 (aa) "Taxes" or "tax" means those levies and impositions
 318 of the board of supervisors that support and pay for government
 319 and the administration of law and that may be ad valorem or

320 property taxes based upon both the appraised value of property
 321 and millage, at a rate uniform within the jurisdiction.

322 (bb) "Water Street Tampa Improvement District" means the
 323 special and limited purpose independent special district unit of
 324 local government created and chartered by this act, and limited
 325 to the performance of those general and special powers
 326 authorized by its charter under this act, the boundaries of
 327 which are set forth by the act, the governing board of which is
 328 created and authorized to operate with legal existence by this
 329 act, and the purpose of which is as set forth in this act.

330 (cc) "Water system" means any plant, system, facility, or
 331 property, and any addition, extension, or improvement thereto at
 332 any future time constructed or acquired as a part thereof,
 333 useful, necessary, or having the present capacity for future use
 334 in connection with the development of sources, treatment,
 335 purification, or distribution of water. The term includes dams,
 336 reservoirs, storage tanks, mains, lines, valves, hydrants,
 337 pumping stations, chilled water distribution systems, laterals,
 338 and pipes for the purpose of carrying water to the premises
 339 connected with such system, and all rights, easements, and
 340 franchises of any nature relating to any such system and
 341 necessary or convenient for the operation thereof.

342 (3) POLICY.—Based upon its findings, ascertainments,
 343 determinations, intent, purpose, and definitions, the
 344 Legislature states its policy expressly:

345 (a) The district and the district charter, with its
 346 general and special powers, as created in this act, are
 347 essential and the best alternative for the residential,
 348 commercial, office, hotel, industrial, and other community uses,
 349 projects, or functions in the included portion of the City of
 350 Tampa and Hillsborough County consistent with the effective
 351 comprehensive plan and designed to serve a lawful public
 352 purpose.

353 (b) The district, which is a special purpose local
 354 government and a political subdivision, is limited to its
 355 special purpose as expressed in this act, with the power to
 356 provide, plan, implement, construct, maintain, and finance as a
 357 local government management entity systems, facilities,
 358 services, improvements, infrastructure, and projects, and
 359 possessing financing powers to fund its management power over
 360 the long term and with sustained levels of high quality.

361 (c) The creation of the Water Street Tampa Improvement
 362 District by and pursuant to this act, and its exercise of its
 363 management and related financing powers to implement its
 364 limited, single, and special purpose, is not a development order
 365 and does not trigger or invoke any provision within the meaning
 366 of chapter 380, Florida Statutes, and all applicable
 367 governmental planning, environmental, and land development laws,
 368 regulations, rules, policies, and ordinances apply to all

369 development of the land within the jurisdiction of the district
 370 as created by this act.

371 (d) The district shall operate and function subject to,
 372 and not inconsistent with, the applicable comprehensive plan of
 373 the City of Tampa and any applicable development orders (e.g.
 374 detailed specific area plan development orders), zoning
 375 regulations, and other land development regulations.

376 (e) The special and limited purpose Water Street Tampa
 377 Improvement District shall not have the power of a general-
 378 purpose local government to adopt a comprehensive plan or
 379 related land development regulation as those terms are defined
 380 in the Community Planning Act pursuant to s. 163.3164, Florida
 381 Statutes.

382 (f) This act may be amended, in whole or in part, only by
 383 special act of the Legislature.

384 Section 3. Minimum charter requirements; creation and
 385 establishment; jurisdiction; construction; charter.-

386 (1) Pursuant to s. 189.031(3), Florida Statutes, the
 387 Legislature sets forth that the minimum requirements in
 388 paragraphs (a) through (o) of that section have been met in the
 389 identified provisions of this act as follows:

390 (a) The purpose of the district is stated in the act in
 391 subsection (4) of this section and in section 2.

392 (b) The powers, functions, and duties of the district
 393 regarding ad valorem taxation, bond issuance, other revenue-

394 raising capabilities, budget preparation and approval, liens and
 395 foreclosure of liens, use of tax deeds and tax certificates as
 396 appropriate for non-ad valorem assessments, and contractual
 397 agreements are set forth in section 6.

398 (c) The provisions for methods for establishing the
 399 district are in this section.

400 (d) The methods for amending the charter of the district
 401 are set forth in this section.

402 (e) The provisions for the membership and organization of
 403 the governing body and the establishment of a quorum are in
 404 section 5.

405 (f) The provisions regarding maximum compensation of each
 406 board member are in section 5.

407 (g) The provisions regarding the administrative duties of
 408 the governing body are found in sections 5 and 6.

409 (h) The provisions applicable to financial disclosure,
 410 noticing, and reporting requirements generally are set forth in
 411 sections 5 and 6.

412 (i) The provisions regarding procedures and requirements
 413 for issuing bonds are set forth in section 6.

414 (j) The provisions regarding elections or referenda and
 415 the qualifications of an elector of the district are in sections
 416 2 and 5.

417 (k) The provisions regarding methods for financing the
 418 district are generally in section 6.

419 (1) Other than taxes levied for the payment of bonds and
 420 taxes levied for periods not longer than 2 years when authorized
 421 by vote of the electors of the district, the provisions for the
 422 authority to levy ad valorem tax and the authorized millage rate
 423 are in section 6.

424 (m) The provisions for the method or methods of collecting
 425 non-ad valorem assessments, fees, or service charges are in
 426 section 6.

427 (n) The provisions for planning requirements are in this
 428 section and section 6.

429 (o) The provisions for geographic boundary limitations of
 430 the district are set forth in sections 4 and 6.

431 (2) The Water Street Tampa Improvement District is created
 432 and incorporated as a public body corporate and politic, an
 433 independent special and limited purpose local government, an
 434 independent special district, under s. 189.031, Florida
 435 Statutes, and as defined in this act and in s. 189.012, Florida
 436 Statutes, in and for portions of Hillsborough County and the
 437 City of Tampa. All notices for the enactment by the Legislature
 438 of this special act have been provided pursuant to the State
 439 Constitution, the Laws of Florida, and the rules of the House of
 440 Representatives and the Senate. No referendum subsequent to the
 441 effective date of this act is required as a condition of
 442 establishing the district. Therefore, the district, as created

443 by this act, is established on the property described in this
 444 act.

445 (3) The territorial boundary of the district shall embrace
 446 and include all of that certain real property described in
 447 section 4.

448 (4) The jurisdiction of the district, in the exercise of
 449 its general and special powers, and in the carrying out of its
 450 special and limited purposes, is both within the external
 451 boundaries of the legal description of this district and
 452 extraterritorial when limited to, and as authorized expressly
 453 elsewhere in, the charter of the district as created in this act
 454 or applicable general law. This special and limited purpose
 455 district is created as a public body corporate and politic, and
 456 local government authority and power is limited by its charter,
 457 this act, and subject to the provisions of other general laws,
 458 including chapter 189, Florida Statutes, except that an
 459 inconsistent provision in this act shall control and the
 460 district has jurisdiction to perform such acts and exercise such
 461 authorities, functions, and powers as shall be necessary,
 462 convenient, incidental, proper, or reasonable for the
 463 implementation of its special and limited purpose regarding the
 464 sound planning, provision, acquisition, development, operation,
 465 maintenance, and related financing of those public systems,
 466 facilities, services, improvements, projects, and infrastructure

467 works as authorized herein, including those necessary and
 468 incidental thereto.

469 (5) The exclusive charter of the Water Street Tampa
 470 Improvement District is this act and, except as otherwise
 471 provided in subsection (2), may be amended only by special act
 472 of the Legislature.

473 Section 4. Legal description of the Water Street Tampa
 474 Improvement District.—The metes and bounds legal description of
 475 the district, within which there are no parcels of property
 476 owned by those who do not wish their property to be included
 477 within the district, is as follows:

478
 479 That part of Section 24, Township 29 South, Range 18
 480 East, and Section 19, Township 29 South, Range 19
 481 East, all lying within the City of Tampa, Hillsborough
 482 County, Florida, lying within the following described
 483 boundaries to wit:

484
 485 Begin at the intersection of the Centerline of Morgan
 486 Street and the Centerline of Garrison Avenue as shown
 487 on HENDRY & KNIGHT'S MAP OF THE GARRISON, per map or
 488 plat thereof as recorded in Plat Book 2, page 73, of
 489 the Public Records of Hillsborough County, Florida;
 490 run thence Easterly, along the centerline of said
 491 Garrison Avenue, (the same being an un-named street

492 shown on REVISED MAP OF BELL'S ADDITION TO TAMPA per
 493 map or plat thereof as recorded in Plat Book 1, page
 494 96 of the Public Records of Hillsborough County,
 495 Florida), to the Southerly projection of the Easterly
 496 boundary of the Tampa South Crosstown Expressway; run
 497 thence Northerly and Northeasterly, along said
 498 Easterly boundary as established by Official Record
 499 Book 3530, page 157, City of Tampa Ordinance 97-240,
 500 Official Record Book 3510, page 1148, Official Record
 501 Book 3509, page 108, City of Tampa Ordinance 2001-128,
 502 and Official Record Book 3826, page 184, of the Public
 503 Records of Hillsborough County, Florida, to the
 504 Northern-most corner of said Official Record Book
 505 3826, page 184, said point lying on the West boundary
 506 of Nebraska Avenue as shown on aforementioned REVISED
 507 MAP OF BELL'S ADDITION TO TAMPA; run thence East to
 508 the Centerline of said Nebraska avenue, the same being
 509 shown as Governor Avenue on MAP OF FINLEY AND CAESAR
 510 SUBDIVISION per map or plat thereof as recorded in
 511 Plat Book 1, page 84, of the Public Records of
 512 Hillsborough County, Florida; run thence North to the
 513 Centerline of Finley Street as shown on said MAP OF
 514 FINLEY AND CAESAR SUBDIVISION; run thence East to the
 515 West boundary of Tangent Avenue (being shown as on un-
 516 named Avenue on said MAP OF FINLEY AND CAESAR

517 SUBDIVISION; run thence Southerly, along said West
 518 boundary, to the Southeast corner of Lot 13, Block 15
 519 of said Subdivision; run thence Southerly to the
 520 Northeast corner of Lot 6, Block 1 of A.W. GILCHRIST'S
 521 OAK GROVE ADDITION TO TAMPA per map or plat thereof as
 522 recorded in Plat Book 2, page 31, of the Public
 523 Records of Hillsborough County, Florida); run thence
 524 South, along the East boundary of Lots 6 and 16, Block
 525 1, Lots 6 and 16, Block 4, and Lot 6, Block 5, and the
 526 projections thereof to the Easterly projection of the
 527 Centerline of Carew Avenue (also formerly known as
 528 Platt Street), as shown on CHAMBERLINS SUBDIVISION per
 529 map or plat thereof as recorded in Plat Book 1, page
 530 104, of the Public Records of Hillsborough County,
 531 Florida; (the same being shown on HENDRY & KNIGHT'S
 532 MAP OF CHAMBERLAINS per map or plat thereof as
 533 recorded in Plat Book 5, page 10, of the Public
 534 Records of Hillsborough County, Florida;)); thence
 535 Easterly along said Centerline projection, to the
 536 Northeasterly projection of the Easterly boundary of
 537 Water Lot 70 of aforementioned HENDRY & KNIGHT'S MAP
 538 OF CHAMBERLAINS; run thence Southwesterly along said
 539 projection, Easterly boundary, and its Southwesterly
 540 projection, to the Centerline of Garrison Channel per
 541 the Tampa Port Authority Bulkhead Lines as established

542 by Hillsborough County Port Authority on September 15,
 543 1960, December 5, 1961 and April 5, 1963, and filed
 544 for record in Plat Book 42, page 37, of the Public
 545 Records of Hillsborough County, Florida; run thence
 546 Southwesterly along said Centerline to the Southerly
 547 projection of the Centerline of Franklin Street as
 548 shown on aforementioned HENDRY & KNIGHT'S MAP OF THE
 549 GARRISON; run thence Northwesterly along said
 550 projection, and said Centerline, to the centerline of
 551 Water Street as shown on said HENDRY & KNIGHT'S MAP OF
 552 THE GARRISON; run thence Northeasterly along said
 553 Centerline to the Centerline of Florida Avenue as
 554 shown on said HENDRY & KNIGHT'S MAP OF THE GARRISON;
 555 run thence Northwesterly along said Centerline to the
 556 Centerline of Carew Avenue as shown on said HENDRY &
 557 KNIGHT'S MAP OF THE GARRISON; run thence Northeasterly
 558 along said Centerline to the Centerline of Morgan
 559 Street as shown on said HENDRY & KNIGHT'S MAP OF THE
 560 GARRISON; run thence Northwesterly along said
 561 Centerline to a point of intersection with the
 562 Southeasterly projection of the Southwesterly boundary
 563 of those lands described in Official Record Book 3166,
 564 page 225 of the Public Records of Hillsborough County,
 565 Florida; run thence along said projection and said
 566 Southwesterly boundary, to the Northwest corner of

567 said lands; run thence along the Northerly boundary of
 568 said lands, and its Northeasterly projection, to the
 569 Centerline of aforementioned Morgan Street; run thence
 570 Northwesterly along said Centerline to the Centerline
 571 of Hampton Avenue (now known as Brorein Street) as
 572 shown on said HENDRY & KNIGHT'S MAP OF THE GARRISON;
 573 run thence Southwesterly along said Centerline to the
 574 Southerly projection of the Easterly boundary of those
 575 lands described in Official Record Book 22204, page
 576 1038 of the Public Records of Hillsborough County,
 577 Florida; run thence Northwesterly along said
 578 projection and said Easterly Boundary, to the
 579 Northeast corner of said lands; run thence
 580 Southwesterly along the Northerly boundary of said
 581 lands, and its Westerly projection, to the Centerline
 582 of Florida Avenue as shown on said HENDRY & KNIGHT'S
 583 MAP OF THE GARRISON; run thence Northwesterly along
 584 said Centerline to the Westerly projection of the
 585 Southerly boundary of those lands shown on map of
 586 survey prepared by Curtis G. Humphreys (Sullivan,
 587 Humphreys & Sullivan), dated November 13, 1958 (Order
 588 No. C2592), said map being on file with the City Tampa
 589 Survey Department, said boundary, being the some line
 590 as the North boundary of those lands described in
 591 Official Record Book 3565, page 1895, and Official

592 Record Book 4041, page 1405, of the Public Records of
 593 Hillsborough County, Florida; run thence
 594 Northeasterly, along said boundary and its Easterly
 595 projection, to the Centerline of Morgan Street as
 596 shown on aforementioned REVISED MAP OF BELL'S ADDITION
 597 TO TAMPA; run thence Southeasterly along said
 598 Centerline to the centerline of aforementioned
 599 Garrison Avenue; run thence East, 2.0 feet, more or
 600 less, to the Point of Beginning.

601
 602 LESS AND EXCEPT THEREFROM:
 603 Block 99 of HENDRY & KNIGHT'S MAP OF THE GARRISON, per
 604 map or plat thereof as recorded in Plat Book 2, page
 605 73, of the Public Records of Hillsborough County,
 606 Florida, less that portion thereof conveyed to Tampa-
 607 Hillsborough County Expressway Authority by deed
 608 recorded in Official Record Book 3036, page 1173, of
 609 the Public Records of Hillsborough County, Florida.

610
 611 ALSO LESS AND EXCEPT THEREFROM:
 612 Lots 6, 8, and 10 through 15, inclusive, of Block 11,
 613 MAP OF FINLEY AND CAESAR SUBDIVISION per map or plat
 614 thereof as recorded in Plat Book 1, page 84, of the
 615 Public Records of Hillsborough County, Florida,

616 together with those portions of Finley Street and
 617 vacated alleys abutting thereon.

618
 619 Notwithstanding anything herein to the contrary, the boundary of
 620 the district shall not include any residential unit subjected to
 621 condominium ownership, as created by recording a condominium
 622 declaration in the public records of Hillsborough County.

623 Section 5. Board of supervisors; members and meetings;
 624 organization; powers; duties; terms of office; additional
 625 requirements.-

626 (1) The board of the district shall exercise the powers
 627 granted to the district pursuant to this act. The board shall
 628 consist of five members, each of whom shall hold office for a
 629 term of 4 years, as provided in this section, except as
 630 otherwise provided herein for initial board members.

631 Notwithstanding anything herein to the contrary, a board member
 632 will continue to serve beyond his or her term until a successor
 633 is chosen and qualified. The members of the board must be
 634 residents of the state and citizens of the United States.

635 (2)(a) Within 90 days after the effective date of this
 636 act, there shall be held a meeting of the landowners of the
 637 district for the purpose of electing five supervisors for the
 638 district. Notice of the landowners' meeting shall be published
 639 once a week for 2 consecutive weeks in a newspaper that is in
 640 general circulation in the area of the district, the last day of

641 such publication to be not fewer than 14 days nor more than 28
 642 days before the date of the election. The landowners, when
 643 assembled at such meeting, shall organize by electing a chair,
 644 who shall conduct the meeting. The chair may be any person
 645 present at the meeting. If the chair is a landowner or proxy
 646 holder of a landowner, he or she may nominate candidates and
 647 make and second motions. The landowners present at the meeting,
 648 in person or by proxy, shall constitute a quorum. At any
 649 landowners' meeting, 50 percent of the district acreage shall
 650 not be required to constitute a quorum, and each governing board
 651 member elected by landowners shall be elected by a majority of
 652 the acreage represented either by owner or proxy present and
 653 voting at said meeting.

654 (b) At such meeting, each landowner shall be entitled to
 655 cast one vote per acre of land owned by him or her and located
 656 within the district for each person to be elected. A landowner
 657 may vote in person or by proxy in writing. Each proxy must be
 658 signed by one of the legal owners of the property for which the
 659 vote is cast and must contain the typed or printed name of the
 660 individual who signed the proxy; the street address, legal
 661 description of the property, or tax parcel identification
 662 number; and the number of authorized votes. If the proxy
 663 authorizes more than one vote, each property must be listed and
 664 the number of acres of each property must be included. The
 665 signature on a proxy need not be notarized. A fraction of an

666 acre shall be treated as 1 acre, entitling the landowner to one
 667 vote with respect thereto. The three candidates receiving the
 668 highest number of votes shall each be elected for terms expiring
 669 November 15, 2022, and the two candidates receiving the next
 670 largest number of votes shall each be elected for terms expiring
 671 November 17, 2020, with the term of office for each successful
 672 candidate commencing upon election. The members of the first
 673 board elected by landowners shall serve their respective terms;
 674 however, the next election of board members shall be held on
 675 November 17, 2020. Thereafter, there shall be an election by
 676 landowners for the district every 2 years on the first Tuesday
 677 after the first Monday in November, which shall be noticed
 678 pursuant to paragraph (a). The second and subsequent landowners'
 679 election shall be announced at a public meeting of the board at
 680 least 90 days before the date of the landowners' meeting and
 681 shall also be noticed pursuant to paragraph (a). Instructions on
 682 how all landowners may participate in the election, along with
 683 sample proxies, shall be provided during the board meeting that
 684 announces the landowners' meeting. Each supervisor elected in or
 685 after November 2018 shall serve a 4-year term.

686 (3) Members of the board, regardless of how elected, shall
 687 be public officers, shall be known as supervisors, and, upon
 688 entering into office, shall take and subscribe to the oath of
 689 office as prescribed by s. 876.05, Florida Statutes. Members of
 690 the board shall be subject to ethics and conflict of interest

691 laws of the state that apply to all local public officers.
692 Members of the board shall hold office for the terms for which
693 they were elected or appointed and until their successors are
694 chosen and qualified. Except as provided in subsection (4), if,
695 during the term of office, a vacancy occurs on the board, the
696 remaining members of the board shall fill each vacancy by an
697 appointment for the remainder of the unexpired term.

698 (4) Any elected member of the board of supervisors may be
699 removed by the Governor for malfeasance, misfeasance,
700 dishonesty, incompetency, or failure to perform the duties
701 imposed upon him or her by this act, and any vacancies that may
702 occur in such office for such reasons shall be filled by the
703 Governor as soon as practicable.

704 (5) A majority of the members of the board constitutes a
705 quorum for the purposes of conducting its business and
706 exercising its powers and for all other purposes. Action taken
707 by the district shall be upon a vote of a majority of the
708 members present unless general law or a rule of the district
709 requires a greater number.

710 (6) As soon as practicable after each election or
711 appointment, the board shall organize by electing one of its
712 members as chair and by electing a secretary, who need not be a
713 member of the board, and such other officers as the board may
714 deem necessary.

715 (7) The board shall keep a permanent record book entitled
 716 "Record of Proceedings of Water Street Tampa Improvement
 717 District," in which shall be recorded minutes of all meetings,
 718 resolutions, proceedings, certificates, bonds given by all
 719 employees, and any and all corporate acts. The record book and
 720 all other district records shall at reasonable times be opened
 721 to inspection in the same manner as state, county, and municipal
 722 records pursuant to chapter 119, Florida Statutes. The record
 723 book shall be kept at the office or other regular place of
 724 business maintained by the board in a designated location in the
 725 City of Tampa.

726 (8) Each supervisor shall not be entitled to receive
 727 compensation for his or her services; however, each supervisor
 728 shall receive travel and per diem expenses as set forth in s.
 729 112.061, Florida Statutes.

730 (9) All meetings of the board shall be open to the public
 731 and governed by the provisions of chapter 286, Florida Statutes.

732 Section 6. Board of supervisors; general duties.-

733 (1) DISTRICT MANAGER AND EMPLOYEES.-The board shall employ
 734 and fix the compensation of a district manager, who shall have
 735 charge and supervision of the works of the district and shall be
 736 responsible for preserving and maintaining any improvement or
 737 facility constructed or erected pursuant to the provisions of
 738 this act, for maintaining and operating the equipment owned by
 739 the district, and for performing such other duties as may be

740 prescribed by the board. It shall not be a conflict of interest
 741 under chapter 112, Florida Statutes, for a board member, the
 742 district manager, or another employee of the district to be a
 743 stockholder, officer, or employee of a landowner. The district
 744 manager may hire or otherwise employ and terminate the
 745 employment of such other persons, including, without limitation,
 746 professional, supervisory, and clerical employees, as may be
 747 necessary and authorized by the board. The compensation and
 748 other conditions of employment of the officers and employees of
 749 the district shall be as provided by the board.

750 (2) TREASURER.—The board shall designate a person who is a
 751 resident of the state as treasurer of the district, and who
 752 shall have charge of the funds of the district. Such funds shall
 753 be disbursed only upon the order of or pursuant to a resolution
 754 of the board by warrant or check countersigned by the treasurer
 755 and by such other person as may be authorized by the board. The
 756 board may give the treasurer such other or additional powers and
 757 duties as the board may deem appropriate and may fix his or her
 758 compensation. The board may require the treasurer to give a bond
 759 in such amount, on such terms, and with such sureties as may be
 760 deemed satisfactory to the board to secure the performance by
 761 the treasurer of his or her powers and duties. The financial
 762 records of the board shall be audited by an independent
 763 certified public accountant at least once a year.

764 (3) PUBLIC DEPOSITORY.—The board is authorized to select
 765 as a depository for its funds any qualified public depository as
 766 defined in s. 280.02, Florida Statutes, which meets all the
 767 requirements of chapter 280, Florida Statutes, and has been
 768 designated by the treasurer as a qualified public depository
 769 upon such terms and conditions as to the payment of interest by
 770 such depository upon the funds so deposited as the board may
 771 deem just and reasonable.

772 (4) BUDGET; REPORTS AND REVIEWS.—

773 (a) The district shall provide financial reports in such
 774 form and such manner as prescribed pursuant to this act and
 775 chapter 218, Florida Statutes.

776 (b) On or before July 15 of each year, the district
 777 manager shall prepare a proposed budget for the ensuing fiscal
 778 year to be submitted to the board for board approval. The
 779 proposed budget shall include at the direction of the board an
 780 estimate of all necessary expenditures of the district for the
 781 ensuing fiscal year and an estimate of income to the district
 782 from the taxes and assessments and other revenues as provided in
 783 this act. The board shall consider the proposed budget item by
 784 item and may either approve the budget as proposed by the
 785 district manager or modify the same in part or in whole. The
 786 board shall indicate its approval of the budget by resolution,
 787 which resolution shall provide for a hearing on the budget as
 788 approved. Notice of the hearing on the budget shall be published

789 in a newspaper of general circulation in the area of the
 790 district once a week for two consecutive weeks, except that the
 791 first publication shall be no fewer than 15 days prior to the
 792 date of the hearing. The notice shall further contain a
 793 designation of the day, time, and place of the public hearing.
 794 At the time and place designated in the notice, the board shall
 795 hear all objections to the budget as proposed and may make such
 796 changes as the board deems necessary. At the conclusion of the
 797 budget hearing, the board shall, by resolution, adopt the budget
 798 as finally approved by the board. The budget shall be adopted
 799 prior to October 1 of each year.

800 (c) At least 60 days before adoption, the board of
 801 supervisors of the district shall submit to the Tampa City
 802 Council for purposes of disclosure and information only, the
 803 proposed annual budget for the ensuing fiscal year, and the
 804 council may submit written comments to the board of supervisors
 805 solely for the assistance and information of the board of
 806 supervisors of the district in adopting its annual district
 807 budget.

808 (d) The board of supervisors of the district shall submit
 809 annually a public facilities report to the Tampa City Council
 810 pursuant to s. 189.08, Florida Statutes. The council may use and
 811 rely on the district's public facilities report in the
 812 preparation or revision of the comprehensive plan.

813 (5) DISCLOSURE OF PUBLIC INFORMATION; WEB-BASED PUBLIC
 814 ACCESS.—The district will provide for the full disclosure of
 815 information relating to the public financing and maintenance of
 816 improvements to real property undertaken by the district. Such
 817 information shall be made available to all existing landowners
 818 and all prospective owners of property within the district. The
 819 district shall furnish each developer within the district with
 820 sufficient copies of that information to provide each
 821 prospective initial purchaser of property in that development
 822 with a copy; and any developer within the district, when
 823 required by law to provide a public offering statement, shall
 824 include a copy of such information relating to the public
 825 financing and maintenance of improvements in the public offering
 826 statement. The district shall file the disclosure documents
 827 required by this subsection and any amendments thereto in the
 828 property records of each county in which the district is
 829 located. By the end of the first full fiscal year of the
 830 district's creation, the district shall maintain an official
 831 Internet website in accordance with s. 189.069, Florida
 832 Statutes.

833 (6) GENERAL POWERS.—The district shall have, and the board
 834 may exercise, the following general powers:

835 (a) To sue and be sued in the name of the district; to
 836 adopt and use a seal and authorize the use of a facsimile
 837 thereof; to acquire, by purchase, gift, devise, or otherwise,

838 and to dispose of, real and personal property, or any estate
 839 therein; and to make and execute contracts and other instruments
 840 necessary or convenient to the exercise of its powers.

841 (b) To contract for the services of consultants to perform
 842 planning, engineering, legal, or other appropriate services of a
 843 professional nature. Such contracts shall be subject to public
 844 bidding or competitive negotiation requirements as set forth in
 845 general law applicable to independent special districts.

846 (c) To borrow money and accept gifts; to apply for and use
 847 grants or loans of money or other property from the United
 848 States, the state, a unit of local government, or any person for
 849 any district purposes and enter into agreements required in
 850 connection therewith; and to hold, use, and dispose of such
 851 moneys or property for any district purposes in accordance with
 852 the terms of the gift, grant, loan, or agreement relating
 853 thereto.

854 (d) To adopt and enforce rules and orders pursuant to the
 855 provisions of chapter 120, Florida Statutes, prescribing the
 856 powers, duties, and functions of the officers of the district;
 857 the conduct of the business of the district; the maintenance of
 858 records; and the form of certificates evidencing tax liens and
 859 all other documents and records of the district. The board may
 860 also adopt and enforce administrative rules with respect to any
 861 of the projects of the district and define the area to be

862 included therein. The board may also adopt resolutions which may
 863 be necessary for the conduct of district business.

864 (e) To maintain an office at such place or places as the
 865 board of supervisors designates in the City of Tampa and within
 866 the district when facilities are available.

867 (f) To hold, control, and acquire by donation, purchase,
 868 or condemnation, or dispose of, any public easements,
 869 dedications to public use, platted reservations for public
 870 purposes, or any reservations for those purposes authorized by
 871 this act and to make use of such easements, dedications, or
 872 reservations for the purposes authorized by this act.

873 (g) To lease as lessor or lessee to or from any person,
 874 firm, corporation, association, or body, public or private, any
 875 projects of the type that the district is authorized to
 876 undertake and facilities or property of any nature for the use
 877 of the district to carry out the purposes authorized by this
 878 act.

879 (h) To borrow money and issue bonds, certificates,
 880 warrants, notes, or other evidence of indebtedness as provided
 881 herein; to levy such taxes and assessments as may be authorized;
 882 and to charge, collect, and enforce fees and other user charges.

883 (i) To raise, by user charges or fees authorized by
 884 resolution of the board, amounts of money which are necessary
 885 for the conduct of district activities and services and to

886 enforce their receipt and collection in the manner prescribed by
 887 resolution not inconsistent with law.

888 (j) To exercise all powers of eminent domain now or
 889 hereafter conferred on counties in this state provided, however,
 890 that such power of eminent domain may not be exercised outside
 891 the territorial limits of the district. The district shall not
 892 have the power to exercise eminent domain over municipal,
 893 county, state, or federal property. The powers hereinabove
 894 granted to the district shall be so construed to enable the
 895 district to fulfill the objects and purposes of the district as
 896 set forth in this act.

897 (k) To cooperate with, or contract with, other
 898 governmental agencies as may be necessary, convenient,
 899 incidental, or proper in connection with any of the powers,
 900 duties, or purposes authorized by this act.

901 (l) To assess and to impose upon lands in the district ad
 902 valorem taxes as provided by this act.

903 (m) To determine, order, levy, impose, collect, and
 904 enforce assessments pursuant to this act and chapter 170,
 905 Florida Statutes, pursuant to authority granted in s. 197.3631,
 906 Florida Statutes, or pursuant to other provisions of general law
 907 now or hereinafter enacted which provide or authorize a
 908 supplemental means to order, levy, impose, or collect special
 909 assessments. Such special assessments, in the discretion of the
 910 district, may be collected and enforced pursuant to the

911 provisions of ss. 197.3632 and 197.3635, Florida Statutes, and
 912 chapters 170 and 173, Florida Statutes, or as provided by this
 913 act, or by other means authorized by general law now or
 914 hereinafter enacted. The district may levy such special
 915 assessments for the purposes enumerated in this act and to pay
 916 special assessments imposed by Hillsborough County on lands
 917 within the district.

918 (n) To exercise such special powers and other express
 919 powers as may be authorized and granted by this act in the
 920 charter of the district, including powers as provided in any
 921 interlocal agreement entered into pursuant to chapter 163,
 922 Florida Statutes, or which shall be required or permitted to be
 923 undertaken by the district pursuant to any development order,
 924 including any detailed specific area plan development order, or
 925 any interlocal service agreement with Hillsborough County for
 926 fair-share capital construction funding for any certain capital
 927 facilities or systems required of a developer pursuant to any
 928 applicable development order or agreement.

929 (o) To exercise all of the powers necessary, convenient,
 930 incidental, or proper in connection with any other powers or
 931 duties or the special and limited purpose of the district
 932 authorized by this act.

933

934 The provisions of this subsection shall be construed liberally
 935 in order to carry out effectively the special and limited
 936 purpose of this act.

937 (7) SPECIAL POWERS.—The district shall have, and the board
 938 may exercise, the following special powers to implement its
 939 lawful and special purpose and to provide, pursuant to that
 940 purpose, systems, facilities, services, improvements, projects,
 941 works, and infrastructure, each of which constitutes a lawful
 942 public purpose when exercised pursuant to this charter, subject
 943 to, and not inconsistent with, general law regarding utility
 944 providers' territorial and service agreements and the regulatory
 945 jurisdiction and permitting authority of all other applicable
 946 governmental bodies, agencies, and any special districts having
 947 authority with respect to any area included therein, and to
 948 plan, establish, acquire, construct or reconstruct, enlarge or
 949 extend, equip, operate, finance, fund, and maintain
 950 improvements, systems, facilities, services, works, projects,
 951 and infrastructure. If the district's special powers and the
 952 City of Tampa's general powers will cause unnecessary
 953 duplication of services and facilities, the district and the
 954 City of Tampa, or another governmental body if the services
 955 implemented by the power lies within that other governmental
 956 body's jurisdiction, shall enter into an interlocal agreement to
 957 avoid inefficiencies and jointly exercise their common powers
 958 and authority. Nothing herein shall preempt the powers and

959 authority of the City of Tampa. Any or all of the following
 960 special powers are granted by this act in order to implement the
 961 special and limited purpose of the district:

962 (a) To provide water management and control for the lands
 963 within the district, subject to the City of Tampa's stormwater
 964 utility system, and to connect some or any of such facilities
 965 with roads and bridges. Nothing herein shall permit the district
 966 to adversely impact the City of Tampa's bond resolutions or
 967 covenants. In the event that the board assumes the
 968 responsibility for providing water management and control for
 969 the district which is to be financed by benefit special
 970 assessments, the board shall adopt plans and assessments
 971 pursuant to law or may proceed to adopt water management and
 972 control plans, assess for benefits, and apportion and levy
 973 special assessments as follows:

974 1. The board shall cause to be made by the district's
 975 engineer, or such other engineer or engineers as the board may
 976 employ for that purpose, complete and comprehensive water
 977 management and control plans for the lands located within the
 978 district which will be improved in any part or in whole by any
 979 system of facilities which may be outlined and adopted, and the
 980 engineer shall make a report in writing to the board with maps
 981 and profiles of said surveys and an estimate of the cost of
 982 carrying out and completing the plans.

983 2. Upon the completion of such plans, the board shall hold
 984 a hearing thereon to hear objections thereto, shall give notice
 985 of the time and place fixed for such hearing by publication once
 986 each week for 2 consecutive weeks in a newspaper of general
 987 circulation in the general area of the district, and shall
 988 permit the inspection of the plan at the office of the district
 989 by all persons interested. All objections to the plan shall be
 990 filed at or before the time fixed in the notice for the hearing
 991 and shall be in writing.

992 3. After the hearing, the board shall consider the
 993 proposed plan and any objections thereto and may modify, reject,
 994 or adopt the plan or continue the hearing until a day certain
 995 for further consideration of the proposed plan or modifications
 996 thereof.

997 4. When the board approves a plan, a resolution shall be
 998 adopted and a certified copy thereof shall be filed in the
 999 office of the secretary and incorporated by him or her into the
 1000 records of the district.

1001 5. The water management and control plan may be altered in
 1002 detail from time to time until the engineer's report pursuant to
 1003 s. 298.301, Florida Statutes, is filed but not in such manner as
 1004 to affect materially the conditions of its adoption. After the
 1005 engineer's report has been filed, no alteration of the plan
 1006 shall be made, except as provided by this act.

1007 6. Within 20 days after the final adoption of the plan by
 1008 the board, the board shall proceed pursuant to s. 298.301,
 1009 Florida Statutes.

1010 (b) To provide, subject to the City of Tampa's utility
 1011 systems, water supply, sewer, wastewater, and reclaimed water
 1012 management, reclamation, and reuse, or any combination thereof,
 1013 and any irrigation systems, facilities, and services; to
 1014 construct and operate water systems, sewer systems, and
 1015 reclaimed water systems such as connecting intercepting or
 1016 outlet sewers and sewer mains and pipes and water mains,
 1017 conduits, or pipelines in, along, and under any street, alley,
 1018 highway, or other public place or way; and to dispose of any
 1019 effluent, residue, or other byproducts of such water system,
 1020 sewer system, or reclaimed water system and to enter into
 1021 interlocal agreements and other agreements with public or
 1022 private entities for the same. Nothing herein shall permit the
 1023 district to adversely impact the City of Tampa's bond
 1024 resolutions or covenants. Any water or utility assets acquired
 1025 or constructed with respect to the foregoing shall become a part
 1026 of the City of Tampa's water and utility system unless otherwise
 1027 agreed to between the district and the City of Tampa.

1028 (c) To provide district roads equal to or exceeding the
 1029 specifications of the county or city in which such district
 1030 roads are located, and to provide street lights. This special
 1031 power includes, but is not limited to, roads, parkways,

1032 intersections, bridges, landscaping, hardscaping, irrigation,
 1033 bicycle lanes, bicycle and cart paths, sidewalks, jogging paths,
 1034 multiuse pathways and trails, street lighting, traffic signals,
 1035 regulatory or informational signage, road striping, underground
 1036 conduit, underground cable or fiber or wire installed pursuant
 1037 to an agreement with or tariff of a retail provider of services,
 1038 and all other customary elements of a functioning modern road
 1039 system in general or as tied to the conditions of development
 1040 approval for the area within the district, and parking
 1041 facilities that are freestanding or that may be related to any
 1042 innovative strategic intermodal system of transportation
 1043 pursuant to applicable federal, state, and local laws and
 1044 ordinances.

1045 (d) To provide buses, trolleys, rail access, mass transit
 1046 facilities, transit shelters, ridesharing facilities and
 1047 services, parking improvements, and related signage.

1048 (e) To provide investigation and remediation costs
 1049 associated with the cleanup of actual or perceived environmental
 1050 contamination within the district under the supervision or
 1051 direction of a competent governmental authority unless the
 1052 covered costs benefit any person who is a landowner within the
 1053 district and who caused or contributed to the contamination.

1054 (f) To provide conservation and mitigation of wildlife
 1055 habitat, including the maintenance of any plant or animal
 1056 species, and any related interest in real or personal property.

1057 (g) To provide investigation and remediation costs
 1058 associated with the preservation of actual or perceived historic
 1059 and archaeological resources within the district under the
 1060 supervision or direction of a competent governmental authority.

1061 (h) Using its general and special powers as set forth in
 1062 this act, to provide any other project within or without the
 1063 boundaries of the district when the project is required for
 1064 purposes of meeting concurrency or similar development-related
 1065 obligations and the project is the subject of an agreement
 1066 between the district and the Tampa City Council, the Board of
 1067 County Commissioners of Hillsborough County, or any other
 1068 applicable public or private entity, and is not inconsistent
 1069 with the effective local comprehensive plans.

1070 (i) To provide parks, plazas, and facilities for indoor
 1071 and outdoor recreational, cultural, and educational uses,
 1072 including facilities that encourage the integration of exercise
 1073 and fitness into everyday life.

1074 (j) To provide school buildings and related structures,
 1075 which may be leased, sold, or donated to the school district, a
 1076 charter school as authorized by law, or educational facilities
 1077 for intermediate and higher education or vocational training,
 1078 for use in the educational system when authorized by the
 1079 district school board or other applicable governmental entity.

1080 (k) To provide security, including, but not limited to,
 1081 guardhouses, electronic intrusion-detection systems, monitoring,

1082 and patrol cars, when authorized by proper governmental
 1083 agencies; except that the district may not exercise any police
 1084 power, but may contract with the appropriate general-purpose
 1085 local government agencies for an increased level of such
 1086 services within the district boundaries.

1087 (l) To provide traffic control and enforcement when
 1088 authorized by proper governmental agencies. Nothing in this act
 1089 prohibits the district from contracting with a towing operator
 1090 to remove a vehicle or vessel from a district-owned facility or
 1091 property if the district follows the authorization, notice, and
 1092 procedural requirements in s. 715.07, Florida Statutes, for an
 1093 owner or lessee of private property. The district's selection of
 1094 a towing operator is not subject to public bidding if the towing
 1095 operator is included in an approved list of towing operators
 1096 maintained by the City of Tampa.

1097 (m) To provide control and elimination of mosquitoes and
 1098 other arthropods of public health importance.

1099 (n) To enter into impact fee, mobility fee, or other
 1100 similar credit agreements with the City of Tampa, Hillsborough
 1101 County, or a landowner developer and to sell or assign such
 1102 credits on such terms as the district deems appropriate.

1103 (o) To provide buildings and structures for district
 1104 offices, maintenance facilities, meeting facilities, town
 1105 centers, or any other project authorized or granted by this act.

1106 (p) To establish and create, at noticed meetings, such
 1107 departments of the board of supervisors of the district, as well
 1108 as committees, task forces, boards, or commissions, or other
 1109 agencies under the supervision and control of the district, as
 1110 from time to time the members of the board may deem necessary or
 1111 desirable in the performance of the acts or other things
 1112 necessary to exercise the board's general or special powers to
 1113 implement an innovative project to carry out the special and
 1114 limited purpose of the district as provided in this act and to
 1115 delegate the exercise of its powers to such departments, boards,
 1116 task forces, committees, commissions, or other agencies, and
 1117 such administrative duties and other powers as the board may
 1118 deem necessary or desirable, but only if there is a set of
 1119 expressed limitations for accountability, notice, and periodic
 1120 written reporting to the board that shall retain the powers of
 1121 the board.

1122 (q) To provide electrical, sustainable, or green
 1123 infrastructure improvements, facilities, chillers, and services,
 1124 including, but not limited to, recycling of natural resources,
 1125 reduction of energy demands, development and generation of
 1126 alternative or renewable energy sources and technologies,
 1127 mitigation of urban heat islands, sequestration, capping or
 1128 trading of carbon emissions or carbon emissions credits, LEED or
 1129 Florida Green Building Coalition certification, and development
 1130 of facilities and improvements for low-impact development and to

1131 enter into joint ventures, public-private partnerships, and
 1132 other agreements and to grant such easements as may be necessary
 1133 to accomplish the foregoing. Nothing herein shall authorize the
 1134 district to provide electric service to retail customers or
 1135 otherwise act to impair electric utility service territories or
 1136 franchise agreements.

1137 (r) To provide for any facilities or improvements that may
 1138 otherwise be provided for by any county or municipality,
 1139 including, but not limited to, libraries, annexes, substations,
 1140 and other buildings to house public officials, staff, and
 1141 employees.

1142 (s) To provide for the construction and operation of
 1143 communications systems and related infrastructure for the
 1144 carriage and distribution of communications services, and to
 1145 enter into joint ventures, public-private partnerships, and
 1146 other agreements and to grant such easements as may be necessary
 1147 to accomplish the foregoing. For purposes of this paragraph,
 1148 communications systems shall mean all facilities, buildings,
 1149 equipment, items, and methods necessary or desirable in order to
 1150 provide communications services, including, without limitation,
 1151 wires, cables, conduits, wireless cell sites, computers, modems,
 1152 satellite antennae sites, transmission facilities, network
 1153 facilities, and appurtenant devices necessary and appropriate to
 1154 support the provision of communications services. Communications
 1155 services includes, without limitation, internet, voice telephone

1156 or similar services provided by voice over internet protocol,
 1157 cable television, data transmission services, electronic
 1158 security monitoring services, and multi-channel video
 1159 programming distribution services. Communications services
 1160 provided by the district shall be subject to ss. 125.421 and
 1161 350.81, Florida Statutes, and carry or include any governmental
 1162 channel or other media content created or produced by
 1163 Hillsborough County.

1164 (t) To coordinate, work with, and, as the board deems
 1165 appropriate, enter into interlocal agreements with any public or
 1166 private entity for the provision of an institution or
 1167 institutions of higher education.

1168 (u) To coordinate, work with, and, as the board deems
 1169 appropriate, enter into public-private partnerships and
 1170 agreements as may be necessary or useful to effectuate the
 1171 purposes of this act.

1172
 1173 The enumeration of special powers herein shall not be deemed
 1174 exclusive or restrictive but shall be deemed to incorporate all
 1175 powers express or implied necessary or incident to carrying out
 1176 such enumerated special powers, including the general powers
 1177 provided by this special act charter to the district to
 1178 implement its purposes. The provisions of this subsection shall
 1179 be construed liberally, subject to the provisions of this
 1180 section that require the district and the City of Tampa to

1181 resolve any duplications of the use of powers through the
1182 implementation of an interlocal agreement, in order to carry out
1183 effectively the special and limited purpose of this district
1184 under this act.

1185 (8) ISSUANCE OF BOND ANTICIPATION NOTES.-In addition to
1186 the other powers provided for in this act, and not in limitation
1187 thereof, the district shall have the power, at any time and from
1188 time to time after the issuance of any bonds of the district are
1189 authorized, to borrow money for the purposes for which such
1190 bonds are to be issued in anticipation of the receipt of the
1191 proceeds of the sale of such bonds and to issue bond
1192 anticipation notes in a principal sum not in excess of the
1193 authorized maximum amount of such bond issue. Such notes shall
1194 be in such denomination or denominations, bear interest at such
1195 rate as the board may determine not to exceed the maximum rate
1196 allowed by general law, mature at such time or times not later
1197 than 5 years from the date of issuance, and be in such form and
1198 executed in such manner as the board shall prescribe. Such notes
1199 may be sold at either public or private sale or, if such notes
1200 shall be renewal notes, may be exchanged for notes then
1201 outstanding on such terms as the board shall determine. Such
1202 notes shall be paid from the proceeds of such bonds when issued.
1203 The board may, in its discretion, in lieu of retiring the notes
1204 by means of bonds, retire them by means of current revenues or
1205 from any taxes or assessments levied for the payment of such

1206 bonds, but, in such event, a like amount of the bonds authorized
 1207 shall not be issued.

1208 (9) BORROWING.--The district at any time may obtain loans,
 1209 in such amount and on such terms and conditions as the board may
 1210 approve, for the purpose of paying any of the expenses of the
 1211 district or any costs incurred or that may be incurred in
 1212 connection with any of the projects of the district, which loans
 1213 shall bear interest as the board determines, not to exceed the
 1214 maximum rate allowed by general law, and may be payable from and
 1215 secured by a pledge of such funds, revenues, taxes, and
 1216 assessments as the board may determine, subject, however, to the
 1217 provisions contained in any proceeding under which bonds were
 1218 theretofore issued and are then outstanding. For the purpose of
 1219 defraying such costs and expenses, the district may issue
 1220 negotiable notes, warrants, or other evidences of debt to be
 1221 payable at such times and to bear such interest as the board may
 1222 determine, not to exceed the maximum rate allowed by general
 1223 law, and to be sold or discounted at such price or prices not
 1224 less than 95 percent of par value and on such terms as the board
 1225 may deem advisable. The board shall have the right to provide
 1226 for the payment thereof by pledging the whole or any part of the
 1227 funds, revenues, taxes, and assessments of the district or by
 1228 covenanting to budget and appropriate from such funds. The
 1229 approval of the electors residing in the district shall not be
 1230 necessary except when required by the State Constitution.

1231 (10) BONDS.—
 1232 (a) Sale of bonds.—Bonds may be sold in blocks or
 1233 installments at different times, or an entire issue or series
 1234 may be sold at one time. Bonds may be sold at public or private
 1235 sale after such advertisement, if any, as the board may deem
 1236 advisable, but not in any event at less than 90 percent of the
 1237 par value thereof, together with accrued interest thereon. Bonds
 1238 may be sold or exchanged for refunding bonds. Special assessment
 1239 and revenue bonds may be delivered by the district as payment of
 1240 the purchase price of any project or part thereof, or a
 1241 combination of projects or parts thereof, or as the purchase
 1242 price or exchange for any property, real, personal, or mixed,
 1243 including franchises or services rendered by any contractor,
 1244 engineer, or other person, all at one time or in blocks from
 1245 time to time, in such manner and upon such terms as the board in
 1246 its discretion shall determine. The price or prices for any
 1247 bonds sold, exchanged, or delivered may be:
 1248 1. The money paid for the bonds.
 1249 2. The principal amount, plus accrued interest to the date
 1250 of redemption or exchange, or outstanding obligations exchanged
 1251 for refunding bonds.
 1252 3. In the case of special assessment or revenue bonds, the
 1253 amount of any indebtedness to contractors or other persons paid
 1254 with such bonds, or the fair value of any properties exchanged
 1255 for the bonds, as determined by the board.

1256 (b) Authorization and form of bonds.—Any special
 1257 assessment bonds or revenue bonds may be authorized by
 1258 resolution or resolutions of the board which shall be adopted by
 1259 a majority of all the members thereof then in office. Such
 1260 resolution or resolutions may be adopted at the same meeting at
 1261 which they are introduced and need not be published or posted.
 1262 The board may, by resolution, authorize the issuance of bonds
 1263 and fix the aggregate amount of bonds to be issued; the purpose
 1264 or purposes for which the moneys derived therefrom shall be
 1265 expended, including, but not limited to, payment of costs as
 1266 defined in section 2(2)(h); the rate or rates of interest, not
 1267 to exceed the maximum rate allowed by general law; the
 1268 denomination of the bonds; whether or not the bonds are to be
 1269 issued in one or more series; the date or dates of maturity,
 1270 which shall not exceed 40 years from their respective dates of
 1271 issuance; the medium of payment; the place or places within or
 1272 without the state at which payment shall be made; registration
 1273 privileges; redemption terms and privileges, whether with or
 1274 without premium; the manner of execution; the form of the bonds,
 1275 including any interest coupons to be attached thereto; the
 1276 manner of execution of bonds and coupons; and any and all other
 1277 terms, covenants, and conditions thereof and the establishment
 1278 of revenue or other funds. Such authorizing resolution or
 1279 resolutions may further provide for the contracts authorized by
 1280 s. 159.825(1)(f) and (g), Florida Statutes, regardless of the

1281 tax treatment of such bonds being authorized, subject to the
1282 finding by the board of a net saving to the district resulting
1283 by reason thereof. Such authorizing resolution may further
1284 provide that such bonds may be executed in accordance with the
1285 Registered Public Obligations Act, except that bonds not issued
1286 in registered form shall be valid if manually countersigned by
1287 an officer designated by appropriate resolution of the board.
1288 The seal of the district may be affixed, lithographed, engraved,
1289 or otherwise reproduced in facsimile on such bonds. In case any
1290 officer whose signature shall appear on any bonds or coupons
1291 shall cease to be such officer before the delivery of such
1292 bonds, such signature or facsimile shall nevertheless be valid
1293 and sufficient for all purposes as if he or she had remained in
1294 office until such delivery.

1295 (c) Interim certificates; replacement certificates.-
1296 Pending the preparation of definitive bonds, the board may issue
1297 interim certificates or receipts or temporary bonds, in such
1298 form and with such provisions as the board may determine,
1299 exchangeable for definitive bonds when such bonds have been
1300 executed and are available for delivery. The board may also
1301 provide for the replacement of any bonds which become mutilated,
1302 lost, or destroyed.

1303 (d) Negotiability of bonds.-Any bond issued under this act
1304 or any temporary bond, in the absence of an express recital on
1305 the face thereof that it is nonnegotiable, shall be fully

1306 negotiable and shall be and constitute a negotiable instrument
 1307 within the meaning and for all purposes of the law merchant and
 1308 the laws of the state.

1309 (e) Defeasance.—The board may make such provision with
 1310 respect to the defeasance of the right, title, and interest of
 1311 the holders of any of the bonds and obligations of the district
 1312 in any revenues, funds, or other properties by which such bonds
 1313 are secured as the board deems appropriate and, without
 1314 limitation on the foregoing, may provide that when such bonds or
 1315 obligations become due and payable or shall have been called for
 1316 redemption and the whole amount of the principal and interest
 1317 and premium, if any, due and payable upon the bonds or
 1318 obligations then outstanding shall be held in trust for such
 1319 purpose, and provision shall also be made for paying all other
 1320 sums payable in connection with such bonds or other obligations,
 1321 then and in such event the right, title, and interest of the
 1322 holders of the bonds in any revenues, funds, or other properties
 1323 by which such bonds are secured shall thereupon cease,
 1324 terminate, and become void; and the board may apply any surplus
 1325 in any sinking fund established in connection with such bonds or
 1326 obligations and all balances remaining in all other funds or
 1327 accounts other than moneys held for the redemption or payment of
 1328 the bonds or other obligations to any lawful purpose of the
 1329 district as the board shall determine.

1330 (f) Issuance of additional bonds.—If the proceeds of any
1331 bonds are less than the cost of completing the project in
1332 connection with which such bonds were issued, the board may
1333 authorize the issuance of additional bonds, upon such terms and
1334 conditions as the board may provide in the resolution
1335 authorizing the issuance thereof, but only in compliance with
1336 the resolution or other proceedings authorizing the issuance of
1337 the original bonds.

1338 (g) Refunding bonds.—The district is authorized to issue
1339 bonds to provide for the retirement or refunding of any bonds or
1340 obligations of the district that at the time of such issuance
1341 are or subsequent thereto become due and payable, or that at the
1342 time of issuance have been called or are, or will be, subject to
1343 call for redemption within 10 years thereafter, or the surrender
1344 of which can be procured from the holders thereof at prices
1345 satisfactory to the board. Refunding bonds may be issued at any
1346 time that in the judgment of the board such issuance will be
1347 advantageous to the district. No approval of the landowners in
1348 the district shall be required for the issuance of refunding
1349 bonds except in cases in which such approval is required by the
1350 State Constitution. The board may by resolution confer upon the
1351 holders of such refunding bonds all rights, powers, and remedies
1352 to which the holders would be entitled if they continued to be
1353 the owners and had possession of the bonds for the refinancing
1354 of which such refunding bonds are issued, including, but not

1355 limited to, the preservation of the lien of such bonds on the
 1356 revenues of any project or on pledged funds, without
 1357 extinguishment, impairment, or diminution thereof. The
 1358 provisions of this act pertaining to bonds of the district
 1359 shall, unless the context otherwise requires, govern the
 1360 issuance of refunding bonds, the form and other details thereof,
 1361 the rights of the holders thereof, and the duties of the board
 1362 with respect to such bonds.

1363 (h) Revenue bonds.-

1364 1. The district shall have the power to issue revenue
 1365 bonds from time to time without limitation as to amount. Such
 1366 revenue bonds may be secured by, or payable from, the gross or
 1367 net pledge of the revenues to be derived from any project or
 1368 combination of projects; from the rates, fees, or other charges
 1369 to be collected from the users of any project or projects; from
 1370 any revenue-producing undertaking or activity of the district;
 1371 from special assessments; from benefit special assessments; or
 1372 from any other source or pledged security. Such bonds shall not
 1373 constitute an indebtedness of the district, and the approval of
 1374 the landowners shall not be required unless such bonds are
 1375 additionally secured by the full faith and credit and taxing
 1376 power of the district.

1377 2. Any two or more projects may be combined and
 1378 consolidated into a single project and may hereafter be operated
 1379 and maintained as a single project. The revenue bonds authorized

1380 herein may be issued to finance any one or more of such
 1381 projects, regardless of whether or not such projects have been
 1382 combined and consolidated into a single project. If the board
 1383 deems it advisable, the proceedings authorizing such revenue
 1384 bonds may provide that the district may thereafter combine the
 1385 projects then being financed or theretofore financed with other
 1386 projects to be subsequently financed by the district and that
 1387 revenue bonds to be thereafter issued by the district shall be
 1388 on parity with the revenue bonds then being issued, all on such
 1389 terms, conditions, and limitations as shall have been provided
 1390 in the proceeding which authorized the original bonds.

1391 (i) Bonds as legal investment or security.-

1392 1. Notwithstanding any provisions of any other law to the
 1393 contrary, all bonds issued under the provisions of this act
 1394 shall constitute legal investments for savings banks, banks,
 1395 trust companies, insurance companies, executors, administrators,
 1396 trustees, guardians, and other fiduciaries and for any board,
 1397 body, agency, instrumentality, county, municipality, or other
 1398 political subdivision of the state and shall be and constitute
 1399 security which may be deposited by banks or trust companies as
 1400 security for deposits of state, county, municipal, or other
 1401 public funds or by insurance companies as required or voluntary
 1402 statutory deposits.

1403 2. Any bonds issued by the district shall be incontestable
 1404 in the hands of bona fide purchasers or holders for value and

1405 shall not be invalid because of any irregularity or defect in
 1406 the proceedings for the issue and sale thereof.

1407 (j) Covenants.--Any resolution authorizing the issuance of
 1408 bonds may contain such covenants as the board may deem
 1409 advisable, and all such covenants shall constitute valid and
 1410 legally binding and enforceable contracts between the district
 1411 and the bondholders, regardless of the time of issuance thereof.
 1412 Such covenants may include, without limitation, covenants
 1413 concerning the disposition of the bond proceeds; the use and
 1414 disposition of project revenues; the pledging of revenues,
 1415 taxes, and assessments; the obligations of the district with
 1416 respect to the operation of the project and the maintenance of
 1417 adequate project revenues; the issuance of additional bonds; the
 1418 appointment, powers, and duties of trustees and receivers; the
 1419 acquisition of outstanding bonds and obligations; restrictions
 1420 on the establishing of competing projects or facilities;
 1421 restrictions on the sale or disposal of the assets and property
 1422 of the district; the priority of assessment liens; the priority
 1423 of claims by bondholders on the taxing power of the district;
 1424 the maintenance of deposits to ensure the payment of revenues by
 1425 users of district facilities and services; the discontinuance of
 1426 district services by reason of delinquent payments; acceleration
 1427 upon default; the execution of necessary instruments; the
 1428 procedure for amending or abrogating covenants with the

1429 bondholders; and such other covenants as may be deemed necessary
 1430 or desirable for the security of the bondholders.

1431 (k) Validation proceedings.—The power of the district to
 1432 issue bonds under the provisions of this act may be determined,
 1433 and any of the bonds of the district maturing over a period of
 1434 more than 5 years shall be validated and confirmed, by court
 1435 decree, under the provisions of chapter 75, Florida Statutes,
 1436 and laws amendatory thereof or supplementary thereto.

1437 (l) Tax exemption.—To the extent allowed by general law,
 1438 all bonds issued hereunder and interest paid thereon and all
 1439 fees, charges, and other revenues derived by the district from
 1440 the projects provided by this act are exempt from all taxes by
 1441 the state or by any political subdivision, agency, or
 1442 instrumentality thereof; however, any interest, income, or
 1443 profits on debt obligations issued hereunder are not exempt from
 1444 the tax imposed by chapter 220, Florida Statutes. Further, the
 1445 district is not exempt from the provisions of chapter 212,
 1446 Florida Statutes.

1447 (m) Application of s. 189.051, Florida Statutes.—Bonds
 1448 issued by the district shall meet the criteria set forth in s.
 1449 189.051, Florida Statutes.

1450 (n) Act furnishes full authority for issuance of bonds.—
 1451 This act constitutes full and complete authority for the
 1452 issuance of bonds and the exercise of the powers of the district
 1453 provided herein. No procedures or proceedings, publications,

1454 notices, consents, approvals, orders, acts, or things by the
 1455 board, or any board, officer, commission, department, agency, or
 1456 instrumentality of the district, other than those required by
 1457 this act, shall be required to perform anything under this act,
 1458 except that the issuance or sale of bonds pursuant to the
 1459 provisions of this act shall comply with the general law
 1460 requirements applicable to the issuance or sale of bonds by the
 1461 district. Nothing in this act shall be construed to authorize
 1462 the district to utilize bond proceeds to fund the ongoing
 1463 operations of the district.

1464 (o) Pledge by the state to the bondholders of the
 1465 district.—The state pledges to the holders of any bonds issued
 1466 under this act that it will not limit or alter the rights of the
 1467 district to own, acquire, construct, reconstruct, improve,
 1468 maintain, operate, or furnish the projects or to levy and
 1469 collect the taxes, assessments, rentals, rates, fees, and other
 1470 charges provided for herein and to fulfill the terms of any
 1471 agreement made with the holders of such bonds or other
 1472 obligations and that it will not in any way impair the rights or
 1473 remedies of such holders.

1474 (p) Default.—A default on the bonds or obligations of the
 1475 district shall not constitute a debt or obligation of the state
 1476 or any general-purpose local government or the state. In the
 1477 event of a default or dissolution of the district, no general-
 1478 purpose local government shall be required to assume the

1479 property of the district, the debts of the district, or the
 1480 district's obligations to complete any infrastructure
 1481 improvements or provide any services to the district. The
 1482 provisions of s. 189.076(2), Florida Statutes, shall not apply
 1483 to the district.

1484 (11) TRUST AGREEMENTS.—Any issue of bonds shall be secured
 1485 by a trust agreement or resolution by and between the district
 1486 and a corporate trustee or trustees, which may be any trust
 1487 company or bank having the powers of a trust company within or
 1488 without the state. The resolution authorizing the issuance of
 1489 the bonds or such trust agreement may pledge the revenues to be
 1490 received from any projects of the district and may contain such
 1491 provisions for protecting and enforcing the rights and remedies
 1492 of the bondholders as the board may approve, including, without
 1493 limitation, covenants setting forth the duties of the district
 1494 in relation to the acquisition, construction, reconstruction,
 1495 improvement, maintenance, repair, operation, and insurance of
 1496 any projects; the fixing and revising of the rates, fees, and
 1497 charges; and the custody, safeguarding, and application of all
 1498 moneys and for the employment of consulting engineers in
 1499 connection with such acquisition, construction, reconstruction,
 1500 improvement, maintenance, repair, operation, or insurance. It
 1501 shall be lawful for any bank or trust company within or without
 1502 the state which may act as a depository of the proceeds of bonds
 1503 or of revenues to furnish such indemnifying bonds or to pledge

1504 such securities as may be required by the district. Such
 1505 resolution or trust agreement may set forth the rights and
 1506 remedies of the bondholders and of the trustee, if any, and may
 1507 restrict the individual right of action by bondholders. The
 1508 board may provide for the payment of proceeds of the sale of the
 1509 bonds and the revenues of any project to such officer, board, or
 1510 depository as it may designate for the custody thereof and may
 1511 provide for the method of disbursement thereof with such
 1512 safeguards and restrictions as it may determine. All expenses
 1513 incurred in carrying out the provisions of such resolution or
 1514 trust agreement may be treated as part of the cost of operation
 1515 of the project to which such trust agreement pertains.

1516 (12) AD VALOREM TAXES; ASSESSMENTS, BENEFIT SPECIAL
 1517 ASSESSMENTS, MAINTENANCE SPECIAL ASSESSMENTS, AND SPECIAL
 1518 ASSESSMENTS.—

1519 (a) Ad valorem taxes.—The board shall have the power to
 1520 levy and assess an ad valorem tax on all the taxable property in
 1521 the district to construct, operate, and maintain assessable
 1522 improvements; to pay the principal of, and interest on, any
 1523 bonds of the district; and to provide for any sinking or other
 1524 funds established in connection with any such bonds. An ad
 1525 valorem tax levied by the board for operating purposes,
 1526 exclusive of debt service on bonds, shall not exceed 1 mill. The
 1527 ad valorem tax provided for herein shall be in addition to
 1528 county and all other ad valorem taxes provided for by law. Such

1529 tax shall be assessed, levied, and collected in the same manner
 1530 and at the same time as county taxes. The levy of ad valorem
 1531 taxes must be approved by referendum as required by Section 9 of
 1532 Article VII of the State Constitution.

1533 (b) Benefit special assessments.—The board annually shall
 1534 determine, order, and levy the annual installment of the total
 1535 benefit special assessments for bonds issued and related
 1536 expenses to finance assessable improvements. These assessments
 1537 may be due and collected during each year county taxes are due
 1538 and collected, in which case such annual installment and levy
 1539 shall be evidenced to and certified to the property appraiser by
 1540 the board not later than August 31 of each year. Such assessment
 1541 shall be entered by the property appraiser on the county tax
 1542 rolls and shall be collected and enforced by the tax collector
 1543 in the same manner and at the same time as county taxes, and the
 1544 proceeds thereof shall be paid to the district. However, this
 1545 subsection shall not prohibit the district in its discretion
 1546 from using the method prescribed in s. 197.3632, Florida
 1547 Statutes, or chapter 173, Florida Statutes, for collecting and
 1548 enforcing these assessments. Each annual installment of benefit
 1549 special assessments shall be a lien on the property against
 1550 which assessed until paid and shall be enforceable in like
 1551 manner as county taxes. The amount of the assessment for the
 1552 exercise of the district's powers under subsections (6) and (7)
 1553 shall be determined by the board based upon a report of the

1554 district's engineer and assessed by the board upon such lands,
 1555 which may be part or all of the lands within the district
 1556 benefited by the improvement, apportioned between benefited
 1557 lands in proportion to the benefits received by each tract of
 1558 land. The board may, if it determines it is in the best
 1559 interests of the district, set forth in the proceedings
 1560 initially levying such benefit special assessments or in
 1561 subsequent proceedings a formula for the determination of an
 1562 amount which, when paid by a taxpayer with respect to any tax
 1563 parcel, shall constitute a prepayment of all future annual
 1564 installments of such benefit special assessments. The payment of
 1565 which amount with respect to such tax parcel shall relieve and
 1566 discharge such tax parcel of the lien of such benefit special
 1567 assessments and any subsequent annual installment thereof. The
 1568 board may provide further that upon delinquency in the payment
 1569 of any annual installment of benefit special assessments, such
 1570 prepayment amount of all future annual installments of benefit
 1571 special assessments shall be and become immediately due and
 1572 payable together with such delinquent annual installment.

1573 (c) Maintenance special assessments.—To maintain and
 1574 preserve the facilities and projects of the district, the board
 1575 may levy a maintenance special assessment. This assessment may
 1576 be evidenced to and certified to the tax collector by the board
 1577 of supervisors by August 31 of each year and shall be entered by
 1578 the property appraiser on the county tax rolls collected and

1579 enforced by the tax collector in the same manner and at the same
 1580 time as county taxes, and the proceeds therefrom shall be paid
 1581 to the district. However, this subsection shall not prohibit the
 1582 district in its discretion from using the method prescribed in
 1583 s. 197.363, s. 197.3631, or s. 197.3632, Florida Statutes, for
 1584 collecting and enforcing these assessments. These maintenance
 1585 special assessments shall be a lien on the property against
 1586 which assessed until paid and shall be enforceable in like
 1587 manner as county taxes. The amount of the maintenance special
 1588 assessment for the exercise of the district's powers under this
 1589 section shall be determined by the board based upon a report of
 1590 the district's engineer and assessed by the board upon such
 1591 lands, which may be all of the lands within the district
 1592 benefited by the maintenance thereof, apportioned between the
 1593 benefited lands in proportion to the benefits received by each
 1594 tract of land.

1595 (d) Special assessments.—The board may levy and impose any
 1596 special assessments pursuant to this subsection.

1597 (e) Enforcement of taxes.—The collection and enforcement
 1598 of all taxes levied by the district shall be at the same time
 1599 and in like manner as county taxes, and the provisions of
 1600 general law relating to the sale of lands for unpaid and
 1601 delinquent county taxes; the issuance, sale, and delivery of tax
 1602 certificates for such unpaid and delinquent county taxes; the
 1603 redemption thereof; the issuance to individuals of tax deeds

1604 based thereon; and all other procedures in connection therewith
 1605 shall be applicable to the district to the same extent as if
 1606 such statutory provisions were expressly set forth herein. All
 1607 taxes shall be subject to the same discounts as county taxes.

1608 (f) When unpaid tax is delinquent; penalty.—All taxes
 1609 provided for in this act shall become delinquent and bear
 1610 penalties on the amount of such taxes in the same manner as
 1611 county taxes.

1612 (g) Status of assessments.—Benefit special assessments,
 1613 maintenance special assessments, and special assessments are
 1614 hereby found and determined to be non-ad valorem assessments as
 1615 defined in s. 197.3632, Florida Statutes.

1616 (h) Assessments constitute liens; collection.—Any and all
 1617 assessments, including special assessments, benefit special
 1618 assessments, and maintenance special assessments authorized by
 1619 this section, and including special assessments as defined in
 1620 section 2(2) and granted and authorized by this subsection,
 1621 shall constitute a lien on the property against which assessed
 1622 from the date of levy and imposition thereof until paid, coequal
 1623 with the lien of state, county, municipal, and school board
 1624 taxes. These assessments may be collected, at the district's
 1625 discretion, under authority of s. 197.3631, Florida Statutes, by
 1626 the tax collector pursuant to the provisions of ss. 197.3632 and
 1627 197.3635, Florida Statutes, or in accordance with other
 1628 collection measures provided by law. In addition to, and not in

1629 limitation of, any powers otherwise set forth herein or in
 1630 general law, these assessments may also be enforced pursuant to
 1631 the provisions of chapter 173, Florida Statutes.

1632 (i) Land owned by governmental entity.—Except as otherwise
 1633 provided by law, no levy of ad valorem taxes or non-ad valorem
 1634 assessments under this act, chapter 170 or chapter 197, Florida
 1635 Statutes, or otherwise by a board of the district, on property
 1636 of a governmental entity that is subject to a ground lease as
 1637 described in s. 190.003(14), Florida Statutes, shall constitute
 1638 a lien or encumbrance on the underlying fee interest of such
 1639 governmental entity. There shall be no levy of ad valorem taxes
 1640 or non-ad valorem assessments under this act on property owned
 1641 by the state or Hillsborough County. There shall be no levy of
 1642 ad valorem taxes or non-ad valorem assessments under this act on
 1643 property owned by the City of Tampa and used for governmental
 1644 purposes.

1645 (13) SPECIAL ASSESSMENTS.—

1646 (a) As an alternative method to the levy and imposition of
 1647 special assessments pursuant to chapter 170, Florida Statutes,
 1648 pursuant to the authority of s. 197.3631, Florida Statutes, or
 1649 pursuant to other provisions of general law, now or hereafter
 1650 enacted, which provide a supplemental means or authority to
 1651 impose, levy, and collect special assessments as otherwise
 1652 authorized under this act, the board may levy and impose special

1653 assessments to finance the exercise of any of its powers
 1654 permitted under this act using the following uniform procedures:

1655 1. At a noticed meeting, the board of supervisors of the
 1656 district may consider and review an engineer's report on the
 1657 costs of the systems, facilities, and services to be provided; a
 1658 preliminary special assessment methodology; and a preliminary
 1659 roll based on acreage or platted lands, depending upon whether
 1660 platting has occurred.

1661 a. The special assessment methodology shall address and
 1662 discuss and the board shall consider whether the systems,
 1663 facilities, and services being contemplated will result in
 1664 special benefits peculiar to the property, different in kind and
 1665 degree than general benefits, as a logical connection between
 1666 the systems, facilities, and services themselves and the
 1667 property, and whether the duty to pay the special assessments by
 1668 the property owners is apportioned in a manner that is fair and
 1669 equitable and not in excess of the special benefit received. It
 1670 shall be fair and equitable to designate a fixed proportion of
 1671 the annual debt service, together with interest thereon, on the
 1672 aggregate principal amount of bonds issued to finance such
 1673 systems, facilities, and services which give rise to unique,
 1674 special, and peculiar benefits to property of the same or
 1675 similar characteristics under the special assessment methodology
 1676 so long as such fixed proportion does not exceed the unique,

1677 special, and peculiar benefits enjoyed by such property from
 1678 such systems, facilities, and services.

1679 b. The engineer's cost report shall identify the nature of
 1680 the proposed systems, facilities, and services, their location,
 1681 a cost breakdown plus a total estimated cost, including cost of
 1682 construction or reconstruction, labor, and materials, lands,
 1683 property, rights, easements, franchises, or systems, facilities,
 1684 and services to be acquired, cost of plans and specifications,
 1685 surveys of estimates of costs and revenues, costs of
 1686 engineering, legal, and other professional consultation
 1687 services, and other expenses or costs necessary or incident to
 1688 determining the feasibility or practicability of such
 1689 construction, reconstruction, or acquisition, administrative
 1690 expenses, relationship to the authority and power of the
 1691 district in its charter, and such other expenses or costs as may
 1692 be necessary or incident to the financing to be authorized by
 1693 the board of supervisors.

1694 c. The preliminary special assessment roll shall be in
 1695 accordance with the assessment methodology as may be adopted by
 1696 the board of supervisors. The special assessment roll shall be
 1697 completed as promptly as possible and shall show the acreage,
 1698 lots, lands, or plats assessed and the amount of the fairly and
 1699 reasonably apportioned assessment based on special and peculiar
 1700 benefit to the property, lot, parcel, or acreage of land. If the
 1701 special assessment against such lot, parcel, acreage, or portion

1702 of land is to be paid in installments, the number of annual
 1703 installments in which the special assessment is divided shall be
 1704 entered into and shown upon the special assessment roll.

1705 2. The board of supervisors of the district may determine
 1706 and declare by an initial special assessment resolution to levy
 1707 and assess the special assessments with respect to assessable
 1708 improvements stating the nature of the systems, facilities, and
 1709 services, improvements, projects, or infrastructure constituting
 1710 such assessable improvements, the information in the engineer's
 1711 cost report, the information in the special assessment
 1712 methodology as determined by the board at the noticed meeting,
 1713 the preliminary special assessment methodology, and the
 1714 preliminary special assessment roll. If the board determines to
 1715 declare and levy the special assessments by the initial special
 1716 assessment resolution, the board shall also adopt and declare a
 1717 notice resolution which shall provide and cause the initial
 1718 special assessment resolution to be published once a week for a
 1719 period of 2 weeks in newspapers of general circulation published
 1720 in Hillsborough County and said board shall by the same
 1721 resolution fix a time and place at which the owner or owners of
 1722 the property to be assessed or any other persons interested
 1723 therein may appear before said board and be heard as to the
 1724 propriety and advisability of making such improvements, as to
 1725 the costs thereof, as to the manner of payment therefor, and as
 1726 to the amount thereof to be assessed against each property so

1727 improved. Thirty days' notice in writing of such time and place
 1728 shall be given to such property owners. The notice shall include
 1729 the amount of the special assessment and shall be served by
 1730 mailing a copy to each assessed property owner at his or her
 1731 last known address, the names and addresses of such property
 1732 owners to be obtained from the record of the property appraiser
 1733 of the county political subdivision in which the land is located
 1734 or from such other sources as the district manager or engineer
 1735 deems reliable. Proof of such mailing shall be made by the
 1736 affidavit of the manager of the district or by the engineer,
 1737 said proof to be filed with the district manager. Failure to
 1738 mail said notice or notices shall not invalidate any of the
 1739 proceedings hereunder. It is provided further that the last
 1740 publication shall be at least 1 week prior to the date of the
 1741 hearing on the final special assessment resolution. Said notice
 1742 shall describe the general areas to be improved and advise all
 1743 persons interested that the description of each property to be
 1744 assessed and the amount to be assessed to each piece, parcel,
 1745 lot, or acre of property may be ascertained at the office of the
 1746 manager of the district. Such service by publication shall be
 1747 verified by the affidavit of the publisher and filed with the
 1748 manager of the district. Moreover, the initial special
 1749 assessment resolution with its attached, referenced, and
 1750 incorporated engineer's cost report, preliminary special
 1751 assessment methodology, and preliminary special assessment roll,

1752 along with the notice resolution, shall be available for public
 1753 inspection at the office of the manager and the office of the
 1754 engineer or any other office designated by the board of
 1755 supervisors in the notice resolution. Notwithstanding the
 1756 foregoing, the landowners of all of the property which is
 1757 proposed to be assessed may give the district written notice of
 1758 waiver of any notice and publication provided for in this
 1759 subparagraph and such notice and publication shall not be
 1760 required, provided, however, that any meeting of the board of
 1761 supervisors to consider such resolution shall be a publicly
 1762 noticed meeting.

1763 3. At the time and place named in the noticed resolution
 1764 as provided for in subparagraph 2., the board of supervisors of
 1765 the district shall meet and hear testimony from affected
 1766 property owners as to the propriety and advisability of making
 1767 the systems, facilities, services, projects, works,
 1768 improvements, or infrastructure and funding them with
 1769 assessments referenced in the initial special assessment
 1770 resolution on the property. Following the testimony and
 1771 questions from the members of the board or any professional
 1772 advisors to the district of the preparers of the engineer's cost
 1773 report, the special assessment methodology, and the special
 1774 assessment roll, the board of supervisors shall make a final
 1775 decision on whether to levy and assess the particular special
 1776 assessments. Thereafter, the board of supervisors shall meet as

1777 an equalizing board to hear and to consider any and all
 1778 complaints as to the particular special assessments and shall
 1779 adjust and equalize the special assessments to ensure proper
 1780 assessment based on the benefit conferred on the property.
 1781 4. When so equalized and approved by resolution or
 1782 ordinance by the board of supervisors, to be called the final
 1783 special assessment resolution, a final special assessment roll
 1784 shall be filed with the clerk of the board and such special
 1785 assessment shall stand confirmed and remain legal, valid, and
 1786 binding first liens on the property against which such special
 1787 assessments are made until paid, equal in dignity to the first
 1788 liens of ad valorem taxation of county and municipal governments
 1789 and school boards. However, upon completion of the systems,
 1790 facilities, service, project, improvement, works, or
 1791 infrastructure, the district shall credit to each of the
 1792 assessments the difference in the special assessment as
 1793 originally made, approved, levied, assessed, and confirmed and
 1794 the proportionate part of the actual cost of the improvement to
 1795 be paid by the particular special assessments as finally
 1796 determined upon the completion of the improvement; but in no
 1797 event shall the final special assessment exceed the amount of
 1798 the special and peculiar benefits as apportioned fairly and
 1799 reasonably to the property from the system, facility, or service
 1800 being provided as originally assessed. Promptly after such
 1801 confirmation, the special assessment shall be recorded by the

1802 clerk of the district in the minutes of the proceedings of the
 1803 district, and the record of the lien in this set of minutes
 1804 shall constitute prima facie evidence of its validity. The board
 1805 of supervisors, in its sole discretion, may by resolution grant
 1806 a discount equal to all or a part of the payee's proportionate
 1807 share of the cost of the project consisting of bond financing
 1808 cost, such as capitalized interest, funded reserves, and bond
 1809 discounts included in the estimated cost of the project, upon
 1810 payment in full of any special assessments during such period
 1811 prior to the time such financing costs are incurred as may be
 1812 specified by the board of supervisors in such resolution.

1813 5. District special assessments may be made payable in
 1814 installments over no more than 40 years from the date of the
 1815 payment of the first installment thereof and may bear interest
 1816 at fixed or variable rates.

1817 (b) Notwithstanding any provision of this act or chapter
 1818 170, Florida Statutes, that portion of s. 170.09, Florida
 1819 Statutes, which provides that special assessments may be paid
 1820 without interest at any time within 30 days after the
 1821 improvement is completed and a resolution accepting the same has
 1822 been adopted by the governing authority shall not be applicable
 1823 to any district special assessments, whether imposed, levied,
 1824 and collected pursuant to the provisions of this act or other
 1825 provisions of general law, including, but not limited to,
 1826 chapter 170, Florida Statutes.

1827 (c) In addition, the district is authorized expressly in
 1828 the exercise of its rulemaking power to adopt rules that provide
 1829 for notice, levy, imposition, equalization, and collection of
 1830 assessments.

1831 (14) ISSUANCE OF CERTIFICATES OF INDEBTEDNESS BASED ON
 1832 ASSESSMENTS FOR ASSESSABLE IMPROVEMENTS; ASSESSMENT BONDS.-

1833 (a) The board may, after any special assessments or
 1834 benefit special assessments for assessable improvements are
 1835 made, determined, and confirmed as provided in this act, issue
 1836 certificates of indebtedness for the amount so assessed against
 1837 the abutting property or property otherwise benefited, as the
 1838 case may be, and separate certificates shall be issued against
 1839 each part or parcel of land or property assessed, which
 1840 certificates shall state the general nature of the improvement
 1841 for which the assessment is made. The certificates shall be
 1842 payable in annual installments in accordance with the
 1843 installments of the special assessment for which they are
 1844 issued. The board may determine the interest to be borne by such
 1845 certificates, not to exceed the maximum rate allowed by general
 1846 law, and may sell such certificates at either private or public
 1847 sale and determine the form, manner of execution, and other
 1848 details of such certificates. The certificates shall recite that
 1849 they are payable only from the special assessments levied and
 1850 collected from the part or parcel of land or property against
 1851 which they are issued. The proceeds of such certificates may be

1852 pledged for the payment of principal of and interest on any
 1853 revenue bonds issued to finance in whole or in part such
 1854 assessable improvement, or, if not so pledged, may be used to
 1855 pay the cost or part of the cost of such assessable
 1856 improvements.

1857 (b) The district may also issue assessment bonds, revenue
 1858 bonds, or other obligations payable from a special fund into
 1859 which such certificates of indebtedness referred to in paragraph
 1860 (a) may be deposited or, if such certificates of indebtedness
 1861 have not been issued, may assign to such special fund for the
 1862 benefit of the holders of such assessment bonds or other
 1863 obligations, or to a trustee for such bondholders, the
 1864 assessment liens provided for in this act unless such
 1865 certificates of indebtedness or assessment liens have been
 1866 theretofore pledged for any bonds or other obligations
 1867 authorized hereunder. In the event of the creation of such
 1868 special fund and the issuance of such assessment bonds or other
 1869 obligations, the proceeds of such certificates of indebtedness
 1870 or assessment liens deposited therein shall be used only for the
 1871 payment of the assessment bonds or other obligations issued as
 1872 provided in this section. The district is authorized to covenant
 1873 with the holders of such assessment bonds, revenue bonds, or
 1874 other obligations that it will diligently and faithfully enforce
 1875 and collect all the special assessments, and interest and
 1876 penalties thereon, for which such certificates of indebtedness

1877 or assessment liens have been deposited in or assigned to such
 1878 fund; to foreclose such assessment liens so assigned to such
 1879 special fund or represented by the certificates of indebtedness
 1880 deposited in the special fund, after such assessment liens have
 1881 become delinquent, and deposit the proceeds derived from such
 1882 foreclosure, including interest and penalties, in such special
 1883 fund; and to make any other covenants deemed necessary or
 1884 advisable in order to properly secure the holders of such
 1885 assessment bonds or other obligations.

1886 (c) The assessment bonds, revenue bonds, or other
 1887 obligations issued pursuant to this section shall have such
 1888 dates of issue and maturity as shall be deemed advisable by the
 1889 board; however, the maturities of such assessment bonds or other
 1890 obligations shall not be more than 2 years after the due date of
 1891 the last installment that will be payable on any of the special
 1892 assessments for which such assessment liens, or the certificates
 1893 of indebtedness representing such assessment liens, are assigned
 1894 to or deposited in such special fund.

1895 (d) Such assessment bonds, revenue bonds, or other
 1896 obligations issued under this section shall bear such interest
 1897 as the board may determine, not to exceed the maximum rate
 1898 allowed by general law, and shall be executed, shall have such
 1899 provisions for redemption prior to maturity, shall be sold in
 1900 the manner, and shall be subject to all of the applicable
 1901 provisions contained in this act for revenue bonds, except as

1902 the same may be inconsistent with the provisions of this
 1903 section.

1904 (e) All assessment bonds, revenue bonds, or other
 1905 obligations issued under the provisions of this section shall
 1906 have all the qualities and incidents of negotiable instruments
 1907 under the law merchant and the laws of the state.

1908 (15) TAX LIENS.—All taxes of the district provided for in
 1909 this act, together with all penalties for default in the payment
 1910 of the same and all costs in collecting the same, including a
 1911 reasonable attorney fee fixed by the court and taxed as a cost
 1912 in the action brought to enforce payment, shall, from January 1
 1913 of each year the property is liable to assessment and until
 1914 paid, constitute a lien of equal dignity with the liens for
 1915 state and county taxes and other taxes of equal dignity with
 1916 state and county taxes upon all the lands against which such
 1917 taxes shall be levied. A sale of any of the real property within
 1918 the district for state and county or other taxes shall not
 1919 operate to relieve or release the property so sold from the lien
 1920 for subsequent district taxes or installments of district taxes,
 1921 which lien may be enforced against such property as though no
 1922 such sale thereof had been made. In addition, for purposes of s.
 1923 197.552, Florida Statutes, the lien of all special assessments
 1924 levied by the district shall constitute a lien of record held by
 1925 a municipal or county governmental unit. The provisions of ss.
 1926 194.171, 197.122, 197.333, and 197.432, Florida Statutes, shall

1927 be applicable to district taxes with the same force and effect
 1928 as if such provisions were expressly set forth in this act.

1929 (16) PAYMENT OF TAXES AND REDEMPTION OF TAX LIENS BY THE
 1930 DISTRICT; SHARING IN PROCEEDS OF TAX SALE.-

1931 (a) The district shall have the power and right to:

1932 1. Pay any delinquent state, county, district, municipal,
 1933 or other tax or assessment upon lands located wholly or
 1934 partially within the boundaries of the district.

1935 2. Redeem or purchase any tax sales certificates issued or
 1936 sold on account of any state, county, district, municipal, or
 1937 other taxes or assessments upon lands located wholly or
 1938 partially within the boundaries of the district.

1939 (b) Delinquent taxes paid, or tax sales certificates
 1940 redeemed or purchased, by the district, together with all
 1941 penalties for the default in payment of the same and all costs
 1942 in collecting the same and a reasonable attorney fee, shall
 1943 constitute a lien in favor of the district of equal dignity with
 1944 the liens of state and county taxes and other taxes of equal
 1945 dignity with state and county taxes upon all the real property
 1946 against which the taxes were levied. The lien of the district
 1947 may be foreclosed in the manner provided in this act.

1948 (c) In any sale of land pursuant to s. 197.542, Florida
 1949 Statutes, the district may certify to the clerk of the circuit
 1950 court of the county holding such sale the amount of taxes due to
 1951 the district upon the lands sought to be sold, and the district

1952 shall share in the disbursement of the sales proceeds in
 1953 accordance with the provisions of this act and under the laws of
 1954 the state.

1955 (17) FORECLOSURE OF LIENS.—Any lien in favor of the
 1956 district arising under this act may be foreclosed by the
 1957 district by foreclosure proceedings in the name of the district
 1958 in a court of competent jurisdiction as provided by general law
 1959 in like manner as is provided in chapter 170 or chapter 173,
 1960 Florida Statutes, and amendments thereto, and the provisions of
 1961 those chapters shall be applicable to such proceedings with the
 1962 same force and effect as if those provisions were expressly set
 1963 forth in this act. Any act required or authorized to be done by
 1964 or on behalf of a municipality in foreclosure proceedings under
 1965 chapter 170 or chapter 173, Florida Statutes, may be performed
 1966 by such officer or agent of the district as the board of
 1967 supervisors may designate. Such foreclosure proceedings may be
 1968 brought at any time after the expiration of 1 year from the date
 1969 any tax, or installment thereof, becomes delinquent; however, no
 1970 lien shall be foreclosed against any political subdivision or
 1971 agency of the state. Other legal remedies shall remain
 1972 available.

1973 (18) MANDATORY USE OF CERTAIN DISTRICT FACILITIES.—To the
 1974 full extent permitted by law, the district shall require all
 1975 lands, buildings, premises, persons, firms, and corporations
 1976 within the district to use the facilities of the district.

1977 (19) COMPETITIVE PROCUREMENT; BIDS; NEGOTIATIONS.-
 1978 (a) No contract shall be let by the board for any goods,
 1979 supplies, or materials to be purchased when the amount thereof
 1980 to be paid by the district shall exceed the amount provided in
 1981 s. 287.017, Florida Statutes, for category four, unless notice
 1982 of bids shall be advertised once in a newspaper in general
 1983 circulation in Hillsborough County. Any board seeking to
 1984 construct or improve a public building, structure, or other
 1985 public works shall comply with the bidding procedures of s.
 1986 255.20, Florida Statutes, and other applicable general law. In
 1987 each case, the bid of the lowest responsive and responsible
 1988 bidder shall be accepted unless all bids are rejected because
 1989 the bids are too high or the board determines it is in the best
 1990 interests of the district to reject all bids. The board may
 1991 require the bidders to furnish bond with a responsible surety to
 1992 be approved by the board. Nothing in this subsection shall
 1993 prevent the board from undertaking and performing the
 1994 construction, operation, and maintenance of any project or
 1995 facility authorized by this act by the employment of labor,
 1996 material, and machinery.
 1997 (b) The provisions of the Consultants' Competitive
 1998 Negotiation Act, s. 287.055, Florida Statutes, apply to
 1999 contracts for engineering, architecture, landscape architecture,
 2000 or registered surveying and mapping services let by the board.

2001 (c) Contracts for maintenance services for any district
 2002 facility or project shall be subject to competitive bidding
 2003 requirements when the amount thereof to be paid by the district
 2004 exceeds the amount provided in s. 287.017, Florida Statutes, for
 2005 category four. The district shall adopt rules, policies, or
 2006 procedures establishing competitive bidding procedures for
 2007 maintenance services. Contracts for other services shall not be
 2008 subject to competitive bidding unless the district adopts a
 2009 rule, policy, or procedure applying competitive bidding
 2010 procedures to said contracts. Nothing herein shall preclude the
 2011 use of requests for proposal instead of invitations to bid as
 2012 determined by the district to be in its best interest.

2013 (20) RATES; FEES, RENTALS, AND CHARGES; PROCEDURE FOR
 2014 ADOPTION AND MODIFICATIONS; MINIMUM REVENUE REQUIREMENTS.-

2015 (a) The district is authorized to prescribe, fix,
 2016 establish, and collect rates, fees, rentals, or other charges,
 2017 hereinafter sometimes referred to as "revenues," and to revise
 2018 the same from time to time, for the systems, facilities, and
 2019 services furnished by the district, within the limits of the
 2020 district, including, but not limited to, recreational
 2021 facilities, water management and control facilities, and water
 2022 and sewer systems; to recover the costs of making connection
 2023 with any district service, facility, or system; and to provide
 2024 for reasonable penalties against any user or property for any
 2025 such rates, fees, rentals, or other charges that are delinquent.

2026 (b) No such rates, fees, rentals, or other charges for any
 2027 of the facilities or services of the district shall be fixed
 2028 until after a public hearing at which all the users of the
 2029 proposed facility or services or owners, tenants, or occupants
 2030 served or to be served thereby and all other interested persons
 2031 shall have an opportunity to be heard concerning the proposed
 2032 rates, fees, rentals, or other charges. Rates, fees, rentals,
 2033 and other charges shall be adopted under the administrative
 2034 rulemaking authority of the district, but shall not apply to
 2035 district leases. Notice of such public hearing setting forth the
 2036 proposed schedule or schedules of rates, fees, rentals, and
 2037 other charges shall have been published in a newspaper of
 2038 general circulation in Hillsborough County at least once and at
 2039 least 10 days prior to such public hearing. The rulemaking
 2040 hearing may be adjourned from time to time. After such hearing,
 2041 such schedule or schedules, either as initially proposed or as
 2042 modified or amended, may be finally adopted. A copy of the
 2043 schedule or schedules of such rates, fees, rentals, or charges
 2044 as finally adopted shall be kept on file in an office designated
 2045 by the board and shall be open at all reasonable times to public
 2046 inspection. The rates, fees, rentals, or charges so fixed for
 2047 any class of users or property served shall be extended to cover
 2048 any additional users or properties thereafter served which shall
 2049 fall in the same class, without the necessity of any notice or
 2050 hearing.

2051 (c) Such rates, fees, rentals, and charges shall be just
 2052 and equitable and uniform for users of the same class, and when
 2053 appropriate may be based or computed either upon the amount of
 2054 service furnished, upon the average number of persons residing
 2055 or working in or otherwise occupying the premises served, or
 2056 upon any other factor affecting the use of the facilities
 2057 furnished, or upon any combination of the foregoing factors, as
 2058 may be determined by the board on an equitable basis.

2059 (d) The rates, fees, rentals, or other charges prescribed
 2060 shall be such as will produce revenues, together with any other
 2061 assessments, taxes, revenues, or funds available or pledged for
 2062 such purpose, at least sufficient to provide for the items
 2063 hereinafter listed, but not necessarily in the order stated:

2064 1. To provide for all expenses of operation and
 2065 maintenance of such facility or service.

2066 2. To pay when due all bonds and interest thereon for the
 2067 payment of which such revenues are, or shall have been, pledged
 2068 or encumbered, including reserves for such purpose.

2069 3 . To provide for any other funds which may be required
 2070 under the resolution or resolutions authorizing the issuance of
 2071 bonds pursuant to this act.

2072 (e) The board shall have the power to enter into contracts
 2073 for the use of the projects of the district and with respect to
 2074 the services, systems, and facilities furnished or to be
 2075 furnished by the district.

2076 (21) RECOVERY OF DELINQUENT CHARGES.-In the event that any
 2077 rates, fees, rentals, charges, or delinquent penalties shall not
 2078 be paid as and when due and shall be in default for 60 days or
 2079 more, the unpaid balance thereof and all interest accrued
 2080 thereon, together with reasonable attorney fees and costs, may
 2081 be recovered by the district in a civil action.

2082 (22) DISCONTINUANCE OF SERVICE.-In the event the fees,
 2083 rentals, or other charges for district services or facilities
 2084 are not paid when due, the board shall have the power, under
 2085 such reasonable rules and regulations as the board may adopt, to
 2086 discontinue and shut off such services until such fees, rentals,
 2087 or other charges, including interest, penalties, and charges for
 2088 the shutting off and discontinuance and the restoration of such
 2089 services, are fully paid; and, for such purposes, the board may
 2090 enter on any lands, waters, or premises of any person, firm,
 2091 corporation, or body, public or private, within the district
 2092 limits. Such delinquent fees, rentals, or other charges,
 2093 together with interest, penalties, and charges for the shutting
 2094 off and discontinuance and the restoration of such services and
 2095 facilities and reasonable attorney fees and other expenses, may
 2096 be recovered by the district, which may also enforce payment of
 2097 such delinquent fees, rentals, or other charges by any other
 2098 lawful method of enforcement.

2099 (23) ENFORCEMENT AND PENALTIES.-The board or any aggrieved
 2100 person may have recourse to such remedies in law and at equity

2101 as may be necessary to ensure compliance with the provisions of
 2102 this act, including injunctive relief to enjoin or restrain any
 2103 person violating the provisions of this act or any bylaws,
 2104 resolutions, regulations, rules, codes, or orders adopted under
 2105 this act. In case any building or structure is erected,
 2106 constructed, reconstructed, altered, repaired, converted, or
 2107 maintained, or any building, structure, land, or water is used,
 2108 in violation of this act or of any code, order, resolution, or
 2109 other regulation made under authority conferred by this act or
 2110 under law, the board or any citizen residing in the district may
 2111 institute any appropriate action or proceeding to prevent such
 2112 unlawful erection, construction, reconstruction, alteration,
 2113 repair, conversion, maintenance, or use; to restrain, correct,
 2114 or avoid such violation; to prevent the occupancy of such
 2115 building, structure, land, or water; and to prevent any illegal
 2116 act, conduct, business, or use in or about such premises, land,
 2117 or water.

2118 (24) SUITS AGAINST THE DISTRICT.—Any suit or action
 2119 brought or maintained against the district for damages arising
 2120 out of tort, including, without limitation, any claim arising
 2121 upon account of an act causing an injury or loss of property,
 2122 personal injury, or death, shall be subject to the limitations
 2123 provided in s. 768.28, Florida Statutes.

2124 (25) EXEMPTION OF DISTRICT PROPERTY FROM EXECUTION.—All
 2125 district property shall be exempt from levy and sale by virtue

2126 of an execution, and no execution or other judicial process
 2127 shall issue against such property, nor shall any judgment
 2128 against the district be a charge or lien on its property or
 2129 revenues; however, nothing contained herein shall apply to or
 2130 limit the rights of bondholders to pursue any remedy for the
 2131 enforcement of any lien or pledge given by the district in
 2132 connection with any of the bonds or obligations of the district.

2133 (26) TERMINATION OF DISTRICT.—The district shall remain in
 2134 existence until the earlier of the following:

2135 (a) The district is terminated and dissolved pursuant to
 2136 amendment to this act by the Legislature; or

2137 (b) The district has become inactive pursuant to s.
 2138 189.062, Florida Statutes.

2139 (27) INCLUSION OF TERRITORY.—The inclusion of any or all
 2140 territory of the district within a municipality does not change,
 2141 alter, or affect the boundary, territory, existence, or
 2142 jurisdiction of the district.

2143 (28) SALE OF REAL ESTATE WITHIN THE DISTRICT; REQUIRED
 2144 DISCLOSURE TO PURCHASER.—Subsequent to the creation of this
 2145 district under this act, each contract for the initial sale of a
 2146 parcel of real property and each contract for the initial sale
 2147 of a unit within the district shall include, immediately prior
 2148 to the space reserved in the contract for the signature of the
 2149 purchaser, the following disclosure statement in boldfaced and
 2150 conspicuous type that is larger than the type in the remaining

2151 text of the contract: "THE WATER STREET TAMPA IMPROVEMENT
 2152 DISTRICT MAY IMPOSE AND LEVY TAXES, USER FEES, AND/OR
 2153 ASSESSMENTS ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY
 2154 FOR THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF
 2155 CERTAIN PUBLIC SYSTEMS, FACILITIES, AND SERVICES OF THE DISTRICT
 2156 AND ARE SET ANNUALLY AND/OR PERIODICALLY BY THE GOVERNING BOARD
 2157 OF THE DISTRICT. THESE TAXES, USER FEES, AND ASSESSMENTS ARE IN
 2158 ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES, USER
 2159 FEES, AND ASSESSMENTS AND ALL OTHER TAXES, USER FEES, AND
 2160 ASSESSMENTS PROVIDED FOR BY LAW."

2161 (29) NOTICE OF CREATION AND ESTABLISHMENT.—Within 30 days
 2162 after the election of the first board of supervisors creating
 2163 this district, the district shall cause to be recorded in the
 2164 grantor-grantee index of the property records in Hillsborough
 2165 County a "Notice of Creation and Establishment of the Water
 2166 Street Tampa Improvement District." The notice shall, at a
 2167 minimum, include the legal description of the property covered
 2168 by this act.

2169 (30) DISTRICT PROPERTY PUBLIC; FEES.—Any system, facility,
 2170 service, works, improvement, project, or other infrastructure
 2171 owned by the district, or funded by federal tax-exempt bonds
 2172 issued by the district, is public; and the district by rule may
 2173 regulate, and may impose reasonable charges or fees for, the use
 2174 thereof, but not to the extent that such regulation or

2175 imposition of such charges or fees constitutes denial of
 2176 reasonable access.

2177 Section 7. If any provision of this act is determined
 2178 unconstitutional or otherwise determined invalid by a court of
 2179 law, all the rest and remainder of the act shall remain in full
 2180 force and effect as the law of this state.

2181 Section 8. This act shall take effect upon becoming a law,
 2182 except that the provisions of this act which authorize the levy
 2183 of ad valorem taxation shall take effect only upon express
 2184 approval by a majority vote of those owners of freeholds of the
 2185 Water Street Tampa Improvement District, as required by Section
 2186 9 of Article VII of the State Constitution, voting in a
 2187 referendum election.

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: PCB WMC 18-03 Taxation
SPONSOR(S): Ways & Means Committee
TIED BILLS: IDEN./SIM. BILLS:

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
Orig. Comm.: Ways & Means Committee		Aldridge	Langston

SUMMARY ANALYSIS

The bill provides for a wide range of tax reductions and modifications designed to directly impact both households and businesses.

The bill contains several provisions related to sales tax:

- Tax rate reduction for tax on commercial rentals (business rent tax).
- Includes new, extended, or expanded sales tax exemptions for:
 - Sales tax credits for contributions to the Gardner Scholarship and Florida Tax Credit Scholarship programs;
 - Certain generators for nursing homes and assisted living facilities;
 - Certain purchases of agriculture related fencing materials and building materials for repair of storm damage from Hurricane Irma;
- Sales tax holidays:
 - A ten-day "back-to-school" holiday for clothing, footwear, school supplies, and computers;
 - Three seven-day "disaster preparedness" holiday for sales of specified items related to disaster preparedness.

For property tax purposes, the bill provides property tax relief for certain homestead property damaged by Hurricanes Hermine, Matthew or Irma; for certain citrus processing equipment idled as a result of citrus greening or Hurricane Irma; for certain unremarried surviving spouses of disabled ex-servicemembers and updates the list of named military operations for which deployed servicemembers may receive property tax relief for their homestead property.

For corporate income tax purposes, the bill provides an additional \$13 million for tax credits for fiscal year 2018-19 for voluntary brownfields clean-up and an additional \$6.5 million for community contribution tax credits in fiscal year 2019-20 (also may be taken against sales tax and insurance premiums tax).

Further changes include: an 18 percent reduction in certain traffic fines if the driver attends a driver improvement course; exemptions from documentary stamp taxes for certain transfers of property between spouses and for certain notes and mortgages given for loans made in connection with local housing finance authorities; exemption from certain fuel taxes for certain agricultural related uses; several changes adding flexibility to the use of tax credits under the Florida Scholarship Tax Credit Program; a requirement for reporting of certain financial information by certain recipients of sales tax and cigarette tax distributions; and a clarification to the uses for which the local infrastructure sales surtax may be used.

The total impact of the bill in fiscal year 2018-19 is -\$332.7 million (-\$262.2 million recurring). See FISCAL COMMENTS section for details.

This bill may be a county or municipality mandate requiring a two-thirds vote of the membership of the House. See Section III.A.1 of the analysis.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Sales Tax

Florida's sales and use tax is a six percent levy on retail sales of a wide array of tangible personal property, admissions, transient lodgings, and commercial real estate rentals,¹ unless expressly exempted. In addition, Florida authorizes several local option sales taxes that are levied at the county level on transactions that are subject to the state sales tax. Generally, the sales tax is added to the price of a taxable good and collected from the purchaser at the time of sale. Sales tax represents the majority of Florida's general revenue stream (78.5 percent for FY 2016-17)² and is administered by the Department of Revenue (DOR) under ch. 212, F.S.

Sales Tax on Rental of Commercial Real Estate (Business Rent Tax)

Current Situation

Since 1969, Florida has imposed a sales tax on the total rent charged under a commercial lease of real property.³ Sales tax is due at the rate of 5.8 percent on the total rent paid for the right to use or occupy commercial real property and county sales surtax can also be levied on total rent.⁴ If the tenant makes payments such as mortgage, ad valorem taxes, or insurance on behalf of the property owner, such payments are also classified as rent and are subject to the tax.

Commercial real property includes land, buildings, office or retail space, convention or meeting rooms, airport tie-downs, and parking and docking spaces. It may also involve the granting of a license to use real property for placement of vending, amusement, or newspaper machines. However, there are numerous commercial rentals that are not subject to sales tax, including:

- Rentals of real property assessed as agricultural;
- Rentals to nonprofit organizations that hold a current Florida consumer's certificate of exemption;
- Rentals to federal, state, county, or city government agencies;
- Properties used exclusively as dwelling units; and
- Public streets or roads used for transportation purposes.

Florida is the only state to charge sales tax on commercial rentals of real property. The Legislature's Office of Economic and Demographic Research reviewed and issued a report on the business rent tax in 2014.⁵

Proposed Changes

The bill reduces the state sales tax rate on rental of commercial real estate (business rent tax) from 5.8 percent to 5.5 percent, beginning January 1, 2019.

¹ The Legislature reduced the sales tax rate on commercial rentals to 5.8% effective January 1, 2018. See s. 21, ch. 2017-36, Laws of Fla.

² FLORIDA REVENUE ESTIMATING CONFERENCE (REC), 2017 FLORIDA TAX HANDBOOK (2017).

³ ch. 1969-222, Laws of Fla.

⁴ s. 212.031, F.S., and Rule 12A-1.070, F.A.C.

⁵ Office of Economic and Demographic Research (EDR), Economic Impact: Sales Tax on the Rental of Real Property (Nov. 15, 2014).

Generators for Nursing Homes and Assisted Living Facilities

Current Situation

In response to electrical outages caused by Hurricane Irma, the Agency for Health Care Administration (AHCA) and the Department of Elder Affairs (DOEA) published Emergency Rules in September 2017 to require nursing homes and assisted living facilities to comply with an emergency power plan.⁶ The emergency rules require nursing homes and assisted living facilities to:

- Provide a detailed plan which includes the acquisition of a sufficient generator or generators that ensure ambient temperatures at facilities will be maintained at 80 degrees or less for a minimum of 96 hours in the event of a loss of power.
- Acquire and maintain sufficient fuel to ensure that in an emergency the generators can function as required.
- Acquire services necessary to install, maintain, and test the equipment to ensure the safe and sufficient operation of the generator system.

Facilities must have implemented their plan within 60 days of September 16, 2017. Additional Emergency Rules were subsequently published to provide for exceptions for the implementation timeline.⁷ Under the Additional Emergency Rules, a nursing home or assisted living facility may qualify for an exception to the 60 day timeline if the facility requests a variance from AHCA, which demonstrates to AHCA that:

- the facility has made all feasible efforts to implement the detailed plan within the 60 day period,
- circumstances beyond the control of the facility have made full and timely implementation impossible, and
- that satisfactory arrangements have been made to ensure the residents and patients will not be exposed to ambient temperature above 80 degrees Fahrenheit in the event the facility is without electric power.

AHCA may grant the variance of the 60 day period under the 'principles of fairness' standard in s. 120.542, F.S., for a period no longer than 180 days, subject to such conditions AHCA determines are appropriate under the circumstances.

The emergency rules will remain in effect until the permanent rulemaking process is complete; AHCA and DOEA initiated rulemaking to create permanent rules on November 14, 2017.⁸ The proposed permanent rules are generally similar to the emergency rules, except the proposed permanent rules:

- Instead of requiring the acquisition of a generator, require facilities to have ready access to an alternative power source, such as a generator, in the event of a loss of power.
- Clarify that if there is a conflicting local ordinance restricting the maximum amount of fuel storage allowed, then the facility shall maintain the maximum amount allowable by the local ordinance or code.
- Clarify the area within the facility where the required temperatures are to be maintained.
- Clarifies that piped natural gas is an allowable fuel source under this rule.
- Requires that facilities notify families and legal representatives of patients once they submit their emergency plans to local emergency management agencies.⁹

⁶ Florida Emergency Rules 58AER17-1 and 59AER17-1.

⁷ Florida Emergency Rules 58AER17-2 and 59AER17-2.

⁸ See Florida Administrative Register, Volume 43, Number 220, November 14, 2017, pp. 5169-5174 at <https://www.flrules.org/Faw/FAWDocuments/FAWVOLUMEFOLDERS2017/43220/43220doc.pdf> See also AHCA, *AHCA and DOEA Announce New Permanent Generator Rules Have Been Filed*, November 13, 2017, available at: http://ahca.myflorida.com/Executive/Communications/Press_Releases/pdf/AHCAandDOEAAnnouncetheNewPermanentGeneratorRulesHaveBeenFiled.pdf

⁹ Proposed Rules Rule 59A-4.1265 and 58A-5.036, F.A.C.

According to AHCA, as of December 1, 2017:¹⁰

- 104 nursing homes have reported that they are now in compliance with the emergency generator rule;
- 2,365 nursing homes and assisted living facilities have submitted plans or reported being in compliance, and
- 563 assisted living facilities have still not responded to the requirements in the rule, and will continue to be subject to fines following the November 15 deadline, unless granted a variance.

If a facility has not responded to the Governor's Emergency Rule in any form, AHCA's next step is to issue a Notice of Apparent Violation, informing the facility of the fines and possible license revocation. The notice will demand a response in 10 days. During this time, each facility not in compliance will continue to be fined \$1,000 per day.¹¹

There is currently no sales tax exemption for the purchase of generators for nursing homes or assisted living facilities.¹²

Proposed Changes

The bill provides an exemption from the sales and use tax for the purchase of generators used to generate emergency electric energy at nursing homes or assisted living facilities. The exemption is available at the time of purchase or through a refund of previously paid taxes and applies to purchases made between July 1, 2017 and December 31, 2018. The exemption is limited to a maximum of \$15,000 in tax for the purchase of generators for any one facility.

A purchaser must provide an affidavit to a seller certifying that the equipment will only be used for the above purposes. A similar requirement is made when applying to DOR for a refund.

Fencing Materials used in Agriculture

Current Situation

Current law exempts from the sales and use tax certain items used for agricultural purposes and nets used by commercial fisheries.¹³ The exemption is not allowed unless the purchaser or lessee signs a certificate stating that the item to be exempted is for the exclusive use designated in s. 212.08(5)(a), F.S.

Hurricane Irma's path coincided with some of Florida's most productive agricultural landscapes, and consequently it caused major losses to all segments of agriculture production, including crop losses and damaged infrastructure (such as destroyed fences, shade structures, and ground cover for row crops). Preliminary estimates for total losses (crops and infrastructure) reported by the Department of Agriculture and Consumer Services (DACs) to Florida's agricultural sectors are over \$2 billion.¹⁴

¹⁰ AHCA, *104 Nursing Homes Have Reported Compliance with the Nursing Home Emergency Generator Rule*, December 1, 2017, available at: http://ahca.myflorida.com/Executive/Communications/Press_Releases/pdf/AHCA_NHandALFrelease12.1.2017.pdf

¹¹ AHCA, *104 Nursing Homes Have Reported Compliance with the Nursing Home Emergency Generator Rule*, December 1, 2017, available at: http://ahca.myflorida.com/Executive/Communications/Press_Releases/pdf/AHCA_NHandALFrelease12.1.2017.pdf

¹² However, generators used farms are exempt. See s. 212.08(5)(a), F.S. See also Rule 12A-1.087(6), F.A.C.

¹³ s. 212.08(5)(a), F.S.

¹⁴ Florida Department of Agriculture and Consumer Services (DACs), *Hurricane Irma's Damage to Florida Agriculture*, October 7, 2017, available at:

<https://www.freshfromflorida.com/content/download/77515/2223098/FDACS+Irma+Agriculture+Assessment.pdf>

Proposed Changes

The bill provides an exemption from the sales and use tax for the purchase of certain fencing materials used to repair agricultural fencing that was damaged as a direct result of Hurricane Irma. The exemption is available through a refund of previously paid taxes and applies to purchases made between September 10, 2017, and May 31, 2018. For purposes of this exemption, “fencing materials” means hog wire and nylon mesh netting used on a farm for protection from predatory or destructive animals; and barbed wire fencing, including gates and materials used to construct or repair such fencing, used on a beef or dairy cattle farm.

To receive a refund, the owner of the fencing materials must apply to DOR by December 31, 2018 and include the following information:

- The name and address of the person claiming the refund.
- An address and assessment roll parcel number of the agricultural land where the fencing materials will be used.
- The sales invoice or other proof of purchase of the fencing materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the materials were purchased.
- An affidavit executed by the owner of the fencing materials including a statement that the fencing materials were or will be used to repair fencing damaged as a direct result of the impact of Hurricane Irma.

Building Materials for Nonresidential Farm Buildings

Current Situation

Current law defines a “nonresidential farm building” as any temporary or permanent building or support structure that is classified as a nonresidential farm building on a farm under s. 553.73(10)(c) or that is used primarily for agricultural purposes, is located on land that is an integral part of a farm operation or is classified as agricultural land under s. 193.461, F.S., and is not intended to be used as a residential dwelling.¹⁵ The term includes barns, greenhouses, shade houses, farm offices, storage buildings, and poultry houses.

Generally, sales and use tax are currently levied on the purchase of tangible personal property that is used in the construction or repair of buildings and other projects, unless specifically exempted under current law.¹⁶ There is currently no general sales tax exemption for the purchase of tangible personal property used in the construction or repair of nonresidential farm buildings.

Similar to the discussion above regarding fencing materials used in agriculture, Hurricane Irma caused major losses to Florida’s agricultural landscapes, and damage to nonresidential farm building is a part of the agricultural infrastructure losses.¹⁷

Proposed Changes

The bill provides an exemption from the sales and use tax for the purchase of certain building materials used to repair nonresidential farm buildings that were damaged as a direct result of Hurricane Irma. The exemption is available through a refund of previously paid taxes and applies to purchases made

¹⁵ s. 604.50, F.S.

¹⁶ For example, s. 212.08(7)(r), F.S., exempts the sale of building materials that are used in new construction located in a rural area of opportunity.

¹⁷ DACS, Hurricane Irma’s Damage to Florida Agriculture, October 7, 2017, available at:

<https://www.freshfromflorida.com/content/download/77515/2223098/FDACS+Irma+Agriculture+Assessment.pdf> (last visited February 1, 2018).

between September 10, 2017, and May 31, 2018. The exempt building materials are broadly defined as tangible personal property that becomes a component part of a nonresidential farm building.

To receive a refund, the owner of the building materials must apply to DOR by December 31, 2018 and include the following information:

- The name and address of the person claiming the refund.
- An address and assessment roll parcel number of the real property where the building materials will be used.
- The sales invoice or other proof of purchase of the building materials, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the materials were purchased.
- An affidavit executed by the owner of the building materials including a statement that the building materials were or will be used to repair the nonresidential farm building damaged as a direct result of the impact of Hurricane Irma.

Local Government Infrastructure Sales Surtax

Current Situation

Discretionary Sales Surtaxes

There are nine discretionary sales surtaxes that serve as potential revenue sources for county and municipal governments and school districts.¹⁸ They are:

- The charter county and regional transportation system surtax;¹⁹
- The local government infrastructure surtax;²⁰
- The small county surtax;²¹
- The indigent care and trauma center surtax;²²
- The county public hospital surtax;²³
- The school capital outlay surtax;²⁴
- The voter-approved indigent care surtax;²⁵
- The emergency fire rescue services and facilities surtax;²⁶ and
- The pension liability surtax.²⁷

The Local Government Infrastructure Surtax

A county may levy a discretionary sales surtax of 0.5 percent or one percent pursuant to ordinance enacted by a majority of the members of the county and approved by a majority of the electors of the county voting in a referendum on the surtax.²⁸ Surtax proceeds are distributed to the county and the municipalities within the county according to an interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's

¹⁸ s. 212.055, F.S.

¹⁹ s. 212.055(1), F.S.

²⁰ s. 212.055(2), F.S.

²¹ s. 212.055(3), F.S.

²² s. 212.055(4), F.S.

²³ s. 212.055(5), F.S.

²⁴ s. 212.055(6), F.S.

²⁵ s. 212.055(7), F.S.

²⁶ s. 212.055(8), F.S.

²⁷ s. 212.055(9), F.S.

²⁸ s. 212.055(2)(a)1., F.S.

municipal population. If there is no interlocal agreement, the proceeds are distributed according to the formula in s. 218.62, F.S.²⁹

The proceeds of the surtax and any accrued interest must be expended only to:

- Finance, plan, and construct infrastructure;
- Acquire land for public recreation, conservation, or protection of natural resources;
- Provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing the use is approved by referendum; or
- Finance the closure of county-owned or municipally owned solid waste landfills that are closed or are required to be closed by order of the Department of Environmental Protection.³⁰

The term “infrastructure” includes any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years, any related land acquisition, land improvement, design, and engineering costs, and all other professional and related costs required to bring the public facilities into service³¹.

In 2016, the Legislature amended the local government infrastructure surtax by, among other things, establishing a definition of “public facilities,”³² which was previously undefined in that section of law. The 2016 law change defined the term “public facilities” to mean facilities as defined in three other sections of law (ss. 163.3164(38), 163.3221(13), and 189.012(5), F.S.), regardless of whether the facilities are owned by the local taxing authority or another governmental entity. Generally, the three incorporated sections define “public facilities” as major capital improvements, including transportation, sanitary sewer, solid waste, drainage, potable water, educational, parks and recreational facilities (two of the three sections also include health system facilities). However, under a narrow interpretation of the 2016 law change, the incorporation of the specific statutory definitions into the definition of “public facilities” may have the unintended consequence of limiting the authorized use of the surtax revenues to only the listed facilities.

Proposed Changes

The bill amends s. 212.055(2), F.S., regarding the local government infrastructure surtax to clarify that the definition of “public facilities” means facilities that are necessary to carry out governmental purposes, including but not limited to fire stations, general governmental office buildings, animal shelters, or facilities defined in ss. 163.3164(38), 163.3221(13), and 189.012(5), F.S.

Sales Tax Holidays

Current Situation

Since 1998, the Legislature has enacted 22 temporary periods (commonly called “sales tax holidays”) during which certain household items, household appliances, clothing, footwear, books, and/or school supply items were exempted from the state sales tax and county discretionary sales surtaxes.

Back-to-School Holidays--Florida has enacted a “back to school” sales tax holiday sixteen times since 1998. The length of the exemption periods has varied from three to 10 days. The type and value of exempt items has also varied. Clothing and footwear have always been exempted at various thresholds, most recently \$60. Books valued at \$50 or less were exempted in six periods. School

²⁹ s. 212.055(2)(c)1., F.S. The agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities.

³⁰ s. 212.055(2)(d), F.S.

³¹ s. 212.055(2)(d)1.a., F.S.

³² ch. 2016-225, L.O.F. (CS/CS/HB 447 (2016))

supplies have been included starting in 2001, with the value threshold increasing from \$10 to \$15. In 2013 and 2017, personal computers and related accessories purchased for noncommercial home or personal use with a sales price of \$750 or less were exempted. In 2014 and 2015, the first \$750 of the sales price of personal computers and related accessories purchased for noncommercial home or personal use were exempted. The following table describes the history of back-to-school sales tax holidays in Florida.

Dates	Length	TAX EXEMPTION THRESHOLDS				
		Clothing/ Footwear	Wallets/ Bags	Books	Computers	School Supplies
August 15-21, 1998	7 days	\$50 or less	N/A	N/A	N/A	N/A
July 31-August 8, 1999	9 days	\$100 or less	\$100 or less	N/A	N/A	N/A
July 29-August 6, 2000	9 days	\$100 or less	\$100 or less	N/A	N/A	N/A
July 28-August 5, 2001	9 days	\$50 or less	\$50 or less	N/A	N/A	\$10 or less
July 24-August 1, 2004	9 days	\$50 or less	\$50 or less	\$50 or less	N/A	\$10 or less
July 23-31, 2005	9 days	\$50 or less	\$50 or less	\$50 or less	N/A	\$10 or less
July 22-30, 2006	9 days	\$50 or less	\$50 or less	\$50 or less	N/A	\$10 or less
August 4-13, 2007	10 days	\$50 or less	\$50 or less	\$50 or less	N/A	\$10 or less
August 13-15, 2010	3 days	\$50 or less	\$50 or less	\$50 or less	N/A	\$10 or less
August 12-14, 2011	3 days	\$75 or less	\$75 or less	N/A	N/A	\$15 or less
August 3-5, 2012	3 days	\$75 or less	\$75 or less	N/A	N/A	\$15 or less
August 2-4, 2013	3 days	\$75 or less	\$75 or less	N/A	\$750 or less	\$15 or less
August 1-3, 2014	3 days	\$100 or less	\$100 or less	N/A	First \$750 of the sales price	\$15 or less
August 7-16, 2015	10 days	\$100 or less	\$100 or less	N/A	First \$750 of the sales price	\$15 or less
August 5-7, 2016	3 days	\$60 or less	\$60 or less	N/A	N/A	\$15 or less
August 4-6, 2017	3 days	\$60 or less	\$60 or less	N/A	\$750 or less	\$15 or less

For the 2017-18 school year, 41 (61 percent) of Florida school districts held their opening day for students during the first week of August (Aug. 7 – 11). Another 23 districts (34 percent) had opening days during the second week of August.

Hurricanes and Disasters in Florida--In 2017, the Florida Office of Insurance Regulation estimated a gross probable loss of over \$7 billion due to Hurricane Irma in 2017, \$1 billion due to hurricanes Hermine and Mathew in 2016,³³ \$25 billion due to four hurricanes in 2004, and \$10.8 billion due to four hurricanes in 2005.³⁴ Tropical Storm Fay was estimated to have resulted in \$242 million of damage in 2008.³⁵ The Florida Division of Emergency Management recommends having a disaster supply kit with items such as a battery operated radio, flashlight, batteries, and first-aid kit.³⁶

³³ Florida Office of Insurance Regulation, Catastrophe Report, <https://www.florir.com/Office/HurricaneSeason/HurricaneIrmaClaimsData.aspx> (last visited January 29, 2018).

³⁴ Florida Office of Insurance Regulation, *Florida Office of Insurance Regulation Hurricane Summary Data*, <http://www.florir.com/siteDocuments/HurricaneSummary20042005.pdf> (last visited February 1, 2018).

³⁵ Florida Office of Insurance Regulation, *Florida Office of Insurance Regulation Hurricane Summary Data*, <http://www.florir.com/siteDocuments/HurricaneSummary2008.pdf> (last visited February 1, 2018).

³⁶ Florida Division of Emergency Management, *Disaster Supply Kit*, <http://www.floridadisaster.org/supplykit.htm> (last visited February 1, 2018).

Proposed Changes

The bill establishes three temporary disaster preparedness sales tax holidays in 2018 and a temporary back-to-school sales tax holiday in fiscal year 2018-19.

Back-to-School Holiday--The bill provides for a 10-day sales tax holiday from August 3, 2018, through August 12, 2018. During the holiday, the following items that cost \$60 or less are exempt from the state sales tax and county discretionary sales surtaxes:

- Clothing (defined as an "article of wearing apparel intended to be worn on or about the human body," but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs);
- Footwear (excluding skis, swim fins, roller blades, and skates);
- Wallets; and
- Bags (including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags).

The bill also exempts "school supplies" that cost \$15 or less per item during the holiday.

The bill also exempts the first \$1,000 of the sales price of personal computers and related accessories purchased for noncommercial home or personal use. This would include tablets, laptops, monitors, input devices, and non-recreational software. Cell phones, furniture and devices or software intended primarily for recreational use are not exempted.

Disaster Preparedness Sales Tax Holiday-- The bill provides for three seven-day sales tax holidays from May 4, 2018, through May 10, 2018; from June 1, 2018, through June 7, 2018; and from July 6, 2018 through July 12, 2018 for specified items related to disaster preparedness. During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- A portable self-powered light source selling for \$20 or less;
- A portable self-powered radio, two-way radio, or weather band radio selling for \$50 or less;
- A tarpaulin or other flexible waterproof sheeting selling for \$50 or less;
- A ground anchor system or tie-down kit selling for \$50 or less;
- A gas or diesel fuel tank selling for \$25 or less;
- A package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less;
- A nonelectric food storage cooler selling for \$30 or less;
- A portable generator that is used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less; and
- Reusable ice selling for \$10 or less.

The sales tax holidays in the bill do not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The bill allows the "back to school" sales tax holiday to apply at the option of the dealer if less than five percent of the dealer's gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the holiday. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2018, the dealer must notify DOR in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business. The bill authorizes DOR to adopt emergency rules to implement the provisions of the holidays.

Sales Tax Distribution Reporting

Current Situation

Section 212.20, F.S., provides for the distribution of all tax or fee revenue collected or received by DOR under ch. 212, F.S., as well as certain communication service taxes and gross receipt taxes. Depending on the specific tax or fee source, distributions are made first to various state trust funds, then to the local government in which the tax or fee was collected, and then any remaining distributions are made to certain applicants that qualify under economic development programs created by the Legislature. For example, after the distributions under ss. 212.20(6)(a)-(d)6.a., F.S., are made, the remaining tax and fee revenues are distributed as follows:

- \$166,667 monthly to professional sports franchise facilities certified pursuant to s. 288.1162, F.S., and \$41,667 monthly to spring training franchise facilities certified pursuant to s. 288.11621, F.S.³⁷
- \$166,667 monthly to the professional golf hall of fame certified pursuant to s. 288.1168, F.S.³⁸
- \$83,333 monthly to certain spring training franchise facilities certified pursuant to s. 288.11631, F.S.³⁹
- Monthly distributions of an amount to be determined by DEO to each local government that is certified pursuant to s. 288.11625, F.S., for the public purpose of constructing, reconstructing, renovating, or improving a sports facility.⁴⁰

While DEO must certify the persons that receive a distribution described above prior to receiving the distributions, current law does not require annual reporting of the manner in which the distributions are spent or whether, and to what extent, the distributions are pledged for debt service.

Proposed Changes

The bill creates reporting requirements for persons that receive a distribution pursuant to ss. 212.20(6)(d)6.b.-f., F.S. By March 15 of each year, such persons receiving distributions in the prior calendar year shall report to the Office of Economic and Demographic Research the following information:

- An itemized accounting of all expenditures of the funds distributed in the prior calendar, including amounts spent on debt service.
- A statement indicating what portion of the distributed funds have been pledged for debt service.
- The original principal amount, and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.

Corporate Income Tax

Florida levies corporate income tax on corporations of 5.5 percent for income earned in Florida.⁴¹ The calculation of Florida corporate income tax starts with a corporation's federal taxable income.⁴² After certain addbacks and subtractions to federal taxable income required by ch. 220, F.S., the amount of adjusted federal income attributable to Florida is determined by the application of an apportionment formula.⁴³ The Florida corporate income tax uses a three-factor apportionment formula consisting of property, payroll, and sales (which is double-weighted) to measure the portion of a multistate

³⁷ s. 212.20(6)(d)6.b., F.S.

³⁸ s. 212.20(6)(d)6.c., F.S.

³⁹ s. 212.20(6)(d)6.e., F.S.

⁴⁰ s. 212.20(6)(d)6.f., F.S.

⁴¹ s. 220.11, F.S.

⁴² s. 220.12, F.S.

⁴³ s. 220.15, F.S.

corporation's business activities attributable to Florida.⁴⁴ Income that is apportioned to Florida using this formula is then subject to the Florida income tax. The first \$50,000 of net income is exempt.⁴⁵

Sales/Corporate/Ins. Premiums Tax - Community Contribution Tax Credit Program

Current Situation

In 1980, the Legislature established the Community Contribution Tax Credit Program ("CCTCP") to encourage private sector participation in community revitalization and housing projects.⁴⁶ Broadly, the CCTCP offers tax credits to businesses or persons ("taxpayers") anywhere in Florida that contribute⁴⁷ to certain projects undertaken by approved CCTCP sponsors.⁴⁸

Eligible sponsors under the CCTCP include a wide variety of community organizations, housing organizations, historic preservation organizations, units of state and local government, and regional workforce boards.⁴⁹ As of February 2018, the CCTCP had 124 approved sponsors.⁵⁰

Eligible projects include activities undertaken by an eligible sponsor that are designed to accomplish one of the following purposes:

- To construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households as those terms are defined in s. 420.9071;
- To provide commercial, industrial, or public resources and facilities; or
- To improve entrepreneurial and job-development opportunities for low-income persons.⁵¹

In addition, eligible projects must be located in an area that was designated as an enterprise zone as of May 1, 2015⁵² or a Front Porch Florida Community, with two exceptions. First, any project designed to construct or rehabilitate housing for low-income households or very-low-income households as those terms are defined in s. 420.9071, F.S., is exempt from the area requirement. Second, any project designed to provide increased access to high-speed broadband capabilities that includes coverage in a rural community that had an enterprise zone designation as of May 1, 2015, may locate the project's infrastructure in any area of a rural county (inside or outside of the zone).

The Department of Economic Opportunity (DEO) administers the CCTCP, and its responsibilities include reviewing sponsor project proposals and tax credit applications, periodically monitoring projects, and marketing the CCTCP in consultation with the Florida Housing Finance Corporation and other statewide and regional housing and financial intermediaries.⁵³ Once approved by the DEO, the taxpayer must claim the community contribution tax credit from the DOR.

The credit is calculated as 50 percent of the taxpayer's annual contribution, but a taxpayer may not receive more than \$200,000 in credits in any one year.⁵⁴ The taxpayer may use the credit against corporate income tax, insurance premiums tax, or as a refund against sales tax.⁵⁵ Unused credits

⁴⁴ s. 220.15, F.S.

⁴⁵ s. 220.14, F.S.

⁴⁶ Ch. 80-249, Laws of Fla. The CCTCP is one of the state incentives available under the Florida Enterprise Zone Act, which was partially repealed on December 31, 2015. Sections 290.007(3) and 290.016, F.S.

⁴⁷ ss. 212.08(5)(p)2.a., 220.183(2)(a), and 624.5105(5)(a), F.S. require community contributions to be in the form of cash or other liquid assets, real property, goods or inventory, or other physical resources.

⁴⁸ See ss. 212.08(5)(p); 220.183; and 624.5105, F.S.

⁴⁹ See ss. 212.08(5)(p)2.c.; 220.183(2)(c); and 624.5105(2)(c), F.S.

⁵⁰ Email correspondence with DEO staff, February 8, 2018, on file with the House Ways & Means Committee.

⁵¹ ss. 212.08(5)(p)2.b.; 220.183(2)(d); 624.5105(2)(b); and 220.03(1)(t), F.S.

⁵² The Florida Enterprise Zone Act was partially repealed as of December 31, 2015- see ch. 2015-221, L.O.F.; s. 290.016, F.S.

⁵³ ss. 212.08(5)(p)4.; 220.183(4); and 624.5105(4), F.S.

⁵⁴ ss. 212.08(5)(p)1.; 220.183 (1)(a) and (b); and 624.5105(1), F.S.

⁵⁵ See ss. 212.08(5)(p); 220.183; and 624.5105, F.S.

against corporate income taxes and insurance premium taxes may be carried forward for five years.⁵⁶ Unused credits against sales taxes may be carried forward for three years.⁵⁷

DOR may approve \$10.5 million in annual funding for projects that provide homeownership opportunities for low-income and very-low-income households or housing opportunities for persons with special needs and \$3.5 million for all other projects. "Persons with special needs" is defined in current statute to include adults requiring independent living services, young adults formerly in foster care, survivors of domestic violence, and people receiving Social Security Disability Insurance, Supplemental Security Income, or veterans' disability benefits.⁵⁸ During FY 2016-2017, DEO approved 444 tax credit applications submitted by 63 eligible sponsors for eligible projects located in 34 counties. For fiscal year 2017-18, as of February 8, 2018, DEO has approved 358 tax credit applications.⁵⁹

The Legislature extended the CCTCP in 1984, 1994, 2005, 2014, and 2015,⁶⁰ and made the program permanent in 2017.⁶¹ It has also amended the annual tax credit allocation of the CCTCP on numerous occasions.⁶² The CCTCP cap, which started at \$3 million annually, is currently set at \$21.4 million for fiscal year 2017-18; for fiscal years after 2017-18, the cap is set at \$14 million. The cap has been reached every year since fiscal year 2001-02, except for a few years when 95.9 percent (fiscal year 2014-15) and 99.9 percent of the cap was reached (fiscal years 2011-12, 2012-13, and 2016-17).⁶³

Proposed Changes

The bill provides a one-time additional tax credit authorization of \$6.5 million for FY 2019-20 for projects that provide homeownership opportunities for low-income and very-low-income households or housing opportunities for persons with special needs. The annual credit authorization for all other projects will remain at \$3.5 million. Thus, the tax credit authorization for all projects in FY 2019-20 is \$20.5 million.

Voluntary Cleanup Tax Credit Program - Brownfields Tax Credit

Current Situation

In 1998, the Legislature provided the Department of Environmental Protection (DEP) the direction and authority to issue tax credits as an additional incentive to encourage site rehabilitation in brownfield areas and to encourage voluntary cleanup of certain other types of contaminated sites. This corporate income tax credit may be taken in the amount of 50 percent of the costs of voluntary cleanup activity that is integral to site rehabilitation at the following sites:

- A site eligible for state-funded cleanup under the Drycleaning Solvent Cleanup Program;⁶⁴
- A drycleaning solvent contaminated site at which the real property owner undertakes voluntary cleanup, provided that the real property owner has never been the owner or operator of the drycleaning facility; or
- A brownfield site in a designated brownfield area.⁶⁵

Eligible tax credit applicants may receive up to \$500,000 per site per year in tax credits. Due to concern that some participants in a voluntary cleanup might only conduct enough work to eliminate or minimize their exposure to third party lawsuits, current law also provides a completion incentive in the form of an additional 25 percent supplemental tax credit for those applicants that completed site rehabilitation and

⁵⁶ ss. 220.183(1)(e) and (g); and 624.5105, F.S.

⁵⁷ ss. 212.08(5)(p)1.b. and f., F.S.

⁵⁸ s. 420.0004(13), F.S.

⁵⁹ Email correspondence with DEO staff, March 22, 2017, on file with House Ways & Means Committee.

⁶⁰ Chs. 84-356, 94-136, 2005-282, 2014-38, and 2015-221 Laws of Fla.

⁶¹ Ch. 2017-36, Laws of Fla.

⁶² See Chs. 94-136, 98-219, 99-265, 2005-282, 2006-78, 2008-153, 2015-221, and 2017-36 Laws of Fla.

⁶³ Email correspondence with DEO staff, February 8, 2018, on file with House Ways & Means Committee.

⁶⁴ s. 376.30781, F.S.

⁶⁵ s. 220.1845, F.S.

received a Site Rehabilitation Completion Order from the DEP. This additional supplemental credit has a \$500,000 cap. Businesses are also allowed a one-time application for an additional 25 percent of the total site rehabilitation costs, up to \$500,000, for brownfield sites at which the land use is restricted to affordable housing. They may also submit a one-time application claiming 50 percent of the costs, up to \$500,000, for removal, transportation and disposal of solid waste at a brownfield site.

Site rehabilitation tax credit applications must be complete and submitted by January 31 of each year. The total amount of tax credits for all sites that may be granted by DEP is \$10 million annually. In the event that approved tax credit applications exceed the \$10 million annual authorization, the statute provides for remaining applications to roll over into the next FY to receive tax credits in first come, first served order from the next year's authorization. These tax credits may be applied toward corporate income tax in Florida. The tax credits may be transferred one time, although they may succeed to a surviving or acquiring entity after merger or acquisition.

Since 1998, the VCTC Program has approved \$81.7 million in VCTCs⁶⁶. Total requests for tax credits have met or exceeded the annual authorization since 2007.⁶⁷ Since 2012, the approved tax credits have averaged more than \$8.3 million per year. In 2015, the Legislature approved a one-time tax credit authorization of \$21.6 million, which allowed the DEP to issue certificates for all tax credits that were approved but had not received funding. In 2016, DEP received 99 tax credit applications and approved \$10.8 million in VCTCs for site rehabilitation work completed in 2015. As of July 1, 2016, there were \$10.8 million in approved tax credits; after the authorization was used to issue certificates, \$5.8 million was carried over as the backlog. Effective July 1, 2017⁶⁸, the Legislature again increased the annual authorization to \$10 million. DEP received 136 VCTC applications for 2016 calendar year expenses, and the approved tax credits totaled \$14.4 million. Of this total, \$14 million—approximately 97 percent—was allocated for tax credits for 119 brownfield sites.⁶⁹ DEP received 139 VCTC applications for 2017 calendar year expenses totaling \$12.8 million.⁷⁰ As of February 1, 2018, DEP had a backlog of \$10.2 million in approved tax credits that have not been funded⁷¹. On July 1, 2018, the \$10 million annual authorization for FY 2018-19 becomes available which will reduce the current backlog to \$200,000. However, the \$12.8 million in tax credits applied for 2017 costs when added to the \$200,000 tax credits outstanding will create a backlog of approximately \$13 million⁷² that will be partially funded when the \$10 million annually authorized credit amount becomes available on July 1, 2019.

Proposed Changes

The bill provides a one-time additional tax credit authorization of \$13 million for FY 2018-19.

Property Taxation in Florida

Local governments, including counties, school districts, and municipalities have the constitutional authority to levy ad valorem taxes. Special districts may also be given this authority by law.⁷³ Ad valorem taxes are collected on the fair market value of the property, adjusting for any exclusions, differentials or exemptions.

⁶⁶ Florida Brownfields Redevelopment Program, 2016-17 – Annual Report, on file with House Ways & Means staff. Unavailable online as of February 1, 2018.

⁶⁷ DEP, Florida Brownfields Redevelopment Program, 2016 Annual Report, no longer available at: http://www.dep.state.fl.us/Waste/quick_topics/publications/wc/brownfields/AnnualReport/2016/2015-16_FDEP_Annual.pdf (last visited March 22, 2017).

⁶⁸ See ss. 32 and 41, ch. 2017-36, L.O.F. (HB 7109)

⁶⁹ Florida Brownfields Redevelopment Program, 2016-17 – Annual Report, on file with House Ways & Means staff. Unavailable online as of February 1, 2018.

⁷⁰ Email from DEP to House Ways and Means staff, February 1, 2018.

⁷¹ Email from DEP to House Ways and Means staff, February 1, 2018.

⁷² Note that, for various reasons, not all of the \$12.8 million in tax credits applied for will be approved.

⁷³ FLA. CONST. art VII, s. 9.

All ad valorem taxation must be at a uniform rate within each taxing unit, subject to certain exceptions with respect to intangible personal property.⁷⁴ However, the Florida constitutional provision requiring that taxes be imposed at a uniform rate refers to the application of a common rate to all taxpayers within each taxing unit – not variations in rates between taxing units.⁷⁵

Federal, state, and county governments are immune from taxation but municipalities are not subdivisions of the state and may be subject to taxation absent an express exemption.⁷⁶ The Florida Constitution grants property tax relief in the form of certain valuation differentials,⁷⁷ assessment limitations,⁷⁸ and exemptions,⁷⁹ including the exemptions relating to municipalities and exemptions for educational, literary, scientific, religious or charitable purposes.

Assessment of Citrus Packing and Processing Equipment

Current Situation

Taxation of Tangible Personal Property

“Tangible personal property” means all goods, chattels, and other articles of value (not including vehicles) capable of manual possession and whose chief value is intrinsic to the article itself.⁸⁰ All tangible personal property is subject to ad valorem taxation unless expressly exempted.⁸¹ Household goods and personal effects,⁸² items of inventory,⁸³ and up to \$25,000 of assessed value for each tangible personal property tax return⁸⁴ are exempt from ad valorem taxation.

Anyone who owns tangible personal property on January 1 of each year and who has a proprietorship, partnership, or corporation, or is a self-employed agent or a contractor, must file a tangible personal property return to the property appraiser by April 1 each year.⁸⁵ Property owners who lease, lend, or rent property must also file a return. Each tangible personal property tax return is eligible for an exemption from ad valorem taxation of up to \$25,000 of assessed value.⁸⁶

⁷⁴ FLA. CONST. art VII, s. 2.

⁷⁵ See, for example, *Moore v. Palm Beach County*, 731 So. 2d 754 (Fla. 4th DCA 1999) citing *W. J. Howey Co. v. Williams*, 142 Fla. 415, 195 So. 181, 182 (1940).

⁷⁶ “Exemption” presupposes the existence of a power to tax, while “immunity” implies the absence of it. See *Turner v. Florida State Fair Authority*, 974 So. 2d 470 (Fla. 2d DCA 2008); *Dept. of Revenue v. Gainesville*, 918 So. 2d 250, 257-59 (Fla. 2005).

⁷⁷ FLA. CONST. art VII, s. 4, authorizes valuation differentials, which are based on character or use of property.

⁷⁸ FLA. CONST. art VII, s. 4(c), authorizes the “Save Our Homes” property assessment limitation, which limits the increase in assessment of homestead property to the lesser of 3 percent or the percentage change in the Consumer Price Index. S. 4(e) authorizes counties to provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. This provision is known as the “Granny Flats” assessment limitation.

⁷⁹ FLA. CONST. art VII, s. 3, provides authority for the various property tax exemptions. The statutes also clarify or provide property tax exemptions for certain licensed child care facilities operating in an enterprise zone, properties used to provide affordable housing, educational facilities, charter schools, property owned and used by any labor organizations, community centers, space laboratories, and not-for-profit sewer and water companies.

⁸⁰ s. 192.001(11)(d), F.S.

⁸¹ s. 196.001(1), F.S.

⁸² s. 196.181, F.S.

⁸³ s. 196.185, F.S.

⁸⁴ s. 196.183, F.S.

⁸⁵ s. 193.062, F.S.; see also FLA. DEP’T OF REVENUE, Tangible Personal Property, <http://dor.myflorida.com/dor/property/tpp/> (last visited Jan. 31, 2018).

⁸⁶ Fla. Const. art. VII, s. 3.

Taxation of Agricultural Property

Section 193.461, F.S., allows properties classified as bona fide agricultural operations to be taxed according to the “use” value of the agricultural operation, rather than the development value. Generally, tax assessments for qualifying lands are lower than tax assessments for other uses. Lands classified as agricultural for assessment purposes retain their agricultural classification if the land is taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, for a period of five years. If these agricultural lands are converted to fallow or are otherwise nonincome producing, property tax collectors may only assess a de minimis value up to \$50 per acre on a single-year assessment.⁸⁷

For purposes of ad valorem property taxation, agricultural equipment that is located on property classified as agricultural under s. 193.461, F.S., and is obsolete and no longer usable for its intended purpose is deemed to have a market value no greater than its value for salvage.⁸⁸

Citrus Greening

Citrus Huanglongbing, more commonly known as citrus greening disease, is an endemic citrus disease that impairs a tree’s ability to properly mature, resulting in the production of small, bitter, and economically useless fruit. The disease is incurable and causes trees to become more susceptible to other diseases. Citrus greening was discovered in Miami-Dade County in 2005 and has since spread to all citrus producing counties in Florida.

Over a five year period from 2006-2011, it is estimated that citrus greening disease has resulted in an economic loss of \$4.54 billion and the loss of 8,257 jobs. From 1999-2010, 56 packing houses and 33 processing plants were shut down, partially as a result of decreased production due to citrus greening.⁸⁹ The U.S. Department of Agriculture forecasted that Florida’s citrus production for the 2017-2018 season will be 33 percent less than last season and a decline of more than 80 percent since peak citrus production during the 1997-1998 season. The 2017-2018 forecasted citrus production is also expected to be the smallest production since the 1944-1945 season.⁹⁰

Proposed Changes

The bill creates s. 193.4516, F.S. to provide for purposes of ad valorem taxation, tangible personal property owned and operated by a citrus fruit packing or processing facility shall be deemed to have a market value no greater than its salvage value, provided the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or citrus greening. This valuation will be effective only for the 2018 tax year. The bill will apply retroactively to January 1, 2018.

The bill also creates s. 218.135, F.S., to direct the legislature to provide fiscally constrained counties⁹¹ an appropriation to offset the reduction in ad valorem tax revenue which occur as a direct result of the implementation of s. 193.4516, F.S. The affected counties must apply to DOR and provide supporting documentation to receive the appropriation. The appropriations will be distributed to the affected counties in January of each fiscal year in proportion of the total reduction in ad valorem tax revenue resulting from the implementation of s. 193.4516, F.S.

⁸⁷ s. 193.461(7)(a), F.S.

⁸⁸ s. 193.4615, F.S.

⁸⁹ Economic Impacts of Citrus Greening in Florida, 2006/07-2010/11, FE903. UF IFAS Extension. January 2012.

⁹⁰ USDA National Agriculture Statistics Service December Forecast, Citrus Maturity Test Results and Fruit Size, https://www.nass.usda.gov/Statistics_by_State/Florida/Publications/Citrus/Citrus_Forecast/2017-18/cit1217.pdf (last visited Jan. 31, 2018).

⁹¹ See s. 218.67(1), F.S. for a definition of “fiscally constrained counties.”

Homestead Property Damaged or Destroyed by Natural Disaster in 2017

Current Situation

Tax Relief for Natural Disasters

The Legislature has provided tax relief for the victims of natural disasters on at least four occasions.⁹² Chapter 88-101, L.O.F., created s. 196.295(3), F.S., which provided an abatement of taxes for properties damaged by windstorms or tornadoes.⁹³ To receive the abatement, the property owner was required to file an application with the property appraiser by March 1 of the year following the year in which the windstorm or tornado occurred.⁹⁴ After making a determination on the validity of the application, the property appraiser was directed to issue an official statement to the tax collector containing the number of the months the property was uninhabitable due to the damage or destruction, the value of the property prior to the damage or destruction, the total taxes due on the property as reduced by the number of months the property was uninhabitable, and the amount of the reduction in taxes.⁹⁵

Upon receipt of the official statement, the tax collector reduced the amount of taxes due on the property on the tax collection roll and informed the board of county commissioners and DOR of the total reduction in taxes for all property in the county receiving the abatement.⁹⁶ The law was applied retroactively to January 1, 1988 and included a repeal effective of July 1, 1989.⁹⁷ The language was removed from statute in 1992.⁹⁸

Natural Disaster Provisions

Current law provides that the Governor shall issue an executive order declaring a state of emergency if he finds an emergency has occurred or a threat is imminent.⁹⁹ Depending on the severity of the emergency, the declaration may result in a military mobilization or allow out-of-state healthcare professionals to provide services in the disaster area.¹⁰⁰

Proposed Changes

The bill creates s. 197.318, F.S., providing a relief credit¹⁰¹ for homestead parcels on which the defined residential improvements were damaged or destroyed by a hurricane that occurred in 2016 or 2017, namely hurricanes Hermine, Matthew, and Irma. If the residential improvement is rendered uninhabitable for at least 30 days due to a hurricane that occurred during the 2016 or 2017 calendar year, taxes initially levied in 2019 may be abated.

The tax credit is in the form of a credit against property taxes levied in 2019. The amount of the credit reflects the value of the homestead structure for the portion of 2016 or 2017 that it was uninhabitable as a consequence of hurricane damage.

To receive the tax abatement, the property owner must submit an application to the property appraiser by March 1, 2019. A property owner who fails to submit the application by March 1, 2019, waives a claim for abatement of taxes from the natural disaster. The application must identify the residential parcel on which the residential improvement was damaged or destroyed, the hurricane that caused the

⁹² chs. 88-101, 98-185, 2004-474, and 2007-106, L.O.F.

⁹³ s. 196.295(3), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁹⁴ s. 196.295(3)(a), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁹⁵ s. 196.295(3)(d), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁹⁶ s. 196.295(3)(e)-(f), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁹⁷ s. 196.295(3)(h), F.S., repealed by ch. 92-173, s. 8, Laws of Fla.

⁹⁸ ch. 92-173, s. 8, L.O.F.

⁹⁹ s. 252.36, F.S.

¹⁰⁰ s. 252.36(3)(c)1. and 2., F.S.

¹⁰¹ The bill defines "disaster relief credit" as the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year the natural disaster occurred.

damage or destruction, the date the damage or destruction occurred, and the number of days the property was uninhabitable during either the 2016 or 2017 calendar year.

Upon receipt of the application, the property appraiser investigates the statements contained therein and determines if the property owner qualifies for the disaster relief credit. If the property appraiser determines that the property owner is not entitled to the tax abatement, the property owner may file a petition with the value adjustment board. If the property owner qualifies the property appraiser shall issue an official written statement to the tax collector by April 1, 2019 containing:

- The number of days during the calendar year in which the natural disaster occurred that the residential improvement was uninhabitable.¹⁰²
- The just value of the residential parcel on January 1, 2016 or 2017.
- The post-disaster just value of the residential parcel, as determined by the property appraiser.
- The percent change in value applicable to the residential parcel.¹⁰³

The tax collector uses the property appraiser's written statement to calculate the value of the damage differential and disaster relief credit and applies the credit to reduce the taxes initially levied on the residential parcel by the amount of the credit.¹⁰⁴ If the value of the credit exceeds the taxes levied in 2019, the remaining value of the credit shall be applied to taxes due in subsequent years until the value of the credit is exhausted.

The tax collector must notify DOR and the governing board of each affected local government of the total reduction in taxes of all property receiving a credit pursuant to this section. The bill applies retroactively to January 1, 2016, and expires January 1, 2021.

The bill also amends s. 194.032, F.S., to provide that value adjustment boards may hear appeals pertaining to tax abatements under the newly created s. 197.318, F.S.

The bill also creates s. 218.135, F.S., requiring the legislature to appropriate funds to offset the reduction in ad valorem tax revenue in taxing jurisdictions in fiscally constrained counties which occur as a direct result of the implementation of s. 197.318, F.S. The affected taxing jurisdictions must apply to DOR and provide supporting documentation to receive the appropriation. The appropriations will be distributed to the affected taxing jurisdictions in January 2020 in proportion of the total reduction in ad valorem tax revenue resulting from the implementation of s. 197.318, F.S.

Ad Valorem Exemption for Unmarried Surviving Spouse of a Disabled Ex-Servicemember

Current Situation

Current law provides a \$5,000 property tax exemption to any resident ex-servicemember who was honorably discharged and has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime service. This exemption is also extended to the surviving spouse of

¹⁰² To qualify for the disaster relief credit, the residential improvement must be uninhabitable for at least 30 days.

¹⁰³ The bill defines the "percent change in value" as the difference between the residential parcels just value as of January 1, 2017, and its postdisaster just value expressed as a percentage of the parcel's just value as of January 1, 2017.

¹⁰⁴ The bill defines "damage differential" as the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable, the denominator of which is 365.

the disabled ex-servicemember if, at the time of the disabled ex-servicemember's death, the unremarried surviving spouse was married to the ex-servicemember for at least 5 years.¹⁰⁵

Proposed Change

The bill removes the requirement that the unremarried surviving spouse of a disabled ex-servicemember be married for at least 5 years on the date of the ex-servicemember's death in order to be entitled to the \$5,000 property tax exemption.

Ad Valorem Exemption for Deployed Servicemembers¹⁰⁶

Current Situation

The Florida Constitution grants an exemption for military servicemembers that have Florida homesteads and are deployed on active duty outside the continental United States, Alaska or Hawaii in support of military operations designated by the Legislature.¹⁰⁷ The exemption is equal to the taxable value of the qualifying servicemember's homestead on January 1 of the year in which the exemption is sought, multiplied by the number of days that the servicemember was on a qualifying deployment in the preceding calendar year, and divided by the number of days in that year.¹⁰⁸

Eligible Military Operations

The Legislature has designated the following military operations as eligible for the exemption:

- Operation Joint Task Force Bravo, which began in 1995;
- Operation Joint Guardian, which began on June 12, 1999;
- Operation Noble Eagle, which began on September 15, 2001;
- Operation Enduring Freedom, which began on October 7, 2001;
- Operations in the Balkans, which began in 2004;
- Operation Nomad Shadow, which began in 2007;
- Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007;
- Operation Copper Dune, which began in 2009;
- Operation Georgia Deployment Program, which began in August 2009;
- Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011;
- Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011;
- Operation Spartan Shield, which began in June 2011;
- Operation Observant Compass, which began in October 2011;
- Operation Inherent Resolve, which began on August 8, 2014;
- Operation Atlantic Resolve, which began in April 2014;
- Operation Freedom's Sentinel, which began on January 1, 2015;
- Operation Resolute Support, which began in January 2015.

Annual Report of All Known and Unclassified Military Operations

By January 15 of each year, the Department of Military Affairs (DMA) must submit to the President of the Senate, the Speaker of the House of Representatives, and the tax committees of each house of the Legislature a report of all known and unclassified military operations outside the continental United

¹⁰⁵ s. 196.24, F.S.

¹⁰⁶ Section 196.173(7), F.S., defines the term "servicemember" for purposes of this exemption to mean a member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard.

¹⁰⁷ Fla. Const. art. VII, s. 3(g). See also s. 196.173, F.S.

¹⁰⁸ s. 196.173(4), F.S.

States, Alaska, or Hawaii for which servicemembers based in the continental United States have been deployed during the previous calendar year.¹⁰⁹

To the extent possible, the report must include:

- The official and common names of the military operations;
- The general location and purpose of each military operation;
- The date each military operation commenced; and
- The date each military operation terminated, unless the operation is ongoing.¹¹⁰

DMA submitted the required report in January 2018, providing the names, dates, locations and general purposes of all known and unclassified military operations that occurred outside the continental United States, Alaska, and Hawaii in calendar year 2017.¹¹¹

Proposed Changes

The bill updates the statutory list of military operations eligible for the exemption by specifying that Operation Enduring Freedom ended on December 31, 2014 and by removing from the list Operations New Dawn and Odyssey Dawn that ended on December 15, 2011, and October 31, 2011, respectively, which are no longer relevant for purposes of the tax exemption.

Documentary Stamp Tax

General

Florida imposes a documentary stamp tax on tax deeds and other documents related to real property at the rate of 70 cents per \$100 of the consideration paid therefor.¹¹² Consideration is defined to include, but is not limited to, the money paid or agreed to be paid; the discharge of an obligation; and the amount of any mortgage, purchase money mortgage lien, or other encumbrance, whether or not the underlying indebtedness is assumed.¹¹³ Additionally, Florida imposes a documentary stamp tax on bonds, certificates of indebtedness, notes and other written obligations to pay money at the rate of 35 cents per \$100 of the amount of the indebtedness.¹¹⁴

Spousal Homestead Transfers

Current Situation

Current law exempts from documentary stamp taxes on documents related to real property for certain transfers or conveyances as specified in ch. 201, F.S.¹¹⁵ For example, a deed, transfer, or conveyance between spouses or former spouses pursuant to an action for dissolution of their marriage wherein the real property is or was their marital home or an interest therein is not subject to taxation under ch. 201, F.S.¹¹⁶ This exemption also applies to conveyances that occurred within one year before the dissolution of marriage.

Except for a conveyance prior to the dissolution of a marriage discussed above, there is currently no documentary stamp tax exemption for transfers or conveyances between married spouses. For

¹⁰⁹ s. 196.173(3), F.S.

¹¹⁰ *Id.*

¹¹¹ State of Florida Department of Military Affairs Office of the Adjutant General, *Named Operations 2017Report*. On file with the House Ways & Means Committee.

¹¹² s. 201.02(1)(a), F.S.

¹¹³ s. 201.02(1)(a), F.S.

¹¹⁴ ss. 201.07 and 201.08, F.S.

¹¹⁵ See ss. 201.02(6)-(8), and 201.24, F.S.

¹¹⁶ s. 201.02(7), F.S.

instance, if a spouse owned real property prior to his or her marriage and added the other spouse's name to the deed subsequent to their marriage, documentary stamp tax would be imposed on such transaction.

Proposed Changes

The bill provides an exemption from documentary stamp taxes for a deed or other instrument that transfers or conveys homestead property, or any interest therein, between spouses. The exemption applies if:

- The only consideration for the transfer or conveyance is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer or conveyance; and
- The deed or other instrument is recorded within one year after the date of the marriage.

This exemption applies to transfers or conveyances between spouses, regardless of whether the transfer or conveyance is from one spouse to another, from one spouse to both spouses, or from both spouses to one spouse.

Loans issued by Local Housing Finance Authorities

Current Situation

Current law authorizes each county to create by ordinance a Housing Finance Authority (HFA) to encourage investment in construction and rehabilitation of suitable affordable housing units.¹¹⁷ HFAs have the authority to issue bonds and use the bond proceeds to raise capital for financing of qualifying housing projects.¹¹⁸ Bonds issued by a HFA, and all notes, mortgages, or other instruments given to secure repayment of the bonds, are exempt from all taxes.¹¹⁹

HFAs also have the authority to make conventional loans with funds derived from sources other than bond proceeds,¹²⁰ for instance, loans made to persons who otherwise cannot borrow from conventional lending sources.¹²¹ However, even though bonds issued by a HFA and financial instruments given to secure repayment of the bonds are tax exempt, notes and mortgages pertaining to loans made by a HFA other than as part of a bond transaction remain subject to documentary stamp tax at a rate of 35 cents per \$100 of the consideration paid therefor.¹²²

Proposed Changes

The bill provides an exemption from documentary stamp taxes for any note or mortgage given in connection with a loan made by or on behalf of a housing finance authority. In order to qualify for the exemption, the housing authority must, at the time the note or mortgage is recorded, record an affidavit signed by an agent of the housing authority affirming that the loan was made by or on behalf of the housing finance authority.

¹¹⁷ ch. 159, F.S.

¹¹⁸ s. 159.612(2), F.S.

¹¹⁹ Section 159.621, F.S.

¹²⁰ For example, funds from the State Housing Initiatives Partnership pursuant to ch. 420, F.S.

¹²¹ s. 159.608(8), F.S.

¹²² s. 201.08, F.S.

Article V Fees

Traffic Fine Reduction for Driver Improvement Course Attendance

Current Situation

In general, ch. 318, F.S., provides for the disposition of traffic infractions. Specifically, s. 318.14, F.S., provides the procedures for processing noncriminal traffic infractions. A person who commits a noncriminal traffic infraction and is issued a citation, must elect to appear before a designated official, pay the citation, or enter into a payment plan with the clerk of court within 30 days after the citation is issued to avoid having his or her driver license suspended.¹²³

Section 318.14(9), F.S., provides that a person who does not hold a commercial driver license or commercial learner's permit and who is cited while driving a noncommercial motor vehicle for a noncriminal traffic infraction may, in lieu of a court appearance, elect to attend a basic driver improvement course.¹²⁴ If a driver improvement course is completed, adjudication is withheld and points¹²⁵ are not assessed against the person's driver license. However, a person may not elect to attend a driver improvement course if he or she elected to attend a driver improvement course in the preceding 12 months.

Similarly, the option to elect to attend a driver improvement program is not available for citations related to:

- Violating the posted speed limit when the driver exceeds the posted speed limit by 30 miles per hour or more;
- Not carrying the vehicle's certificate of registration while the vehicle is in use;
- Operating a motor vehicle with an expired registration;
- Operating a motor vehicle with a driver license expired for six months or less; and
- Operating a motor vehicle without carrying a driver license.¹²⁶

A person may not make more than five elections for a driver improvement course within his or her lifetime.¹²⁷ If a person completes a basic driver improvement course, 18 percent of the civil penalty imposed¹²⁸ is deposited in the State Courts Revenue Trust Fund. However, the 18 percent is not revenue for purposes of s. 28.36, F.S.,¹²⁹ and may not be used in establishing the budget of the clerk of the court under s. 28.36, F.S., or s. 28.35, F.S.¹³⁰

Prior to 2009, s. 318.14(9), F.S., provided for an 18 percent reduction in the civil penalty for persons who completed driver improvement school. In 2009, the statute was changed to remove the 18 percent reduction in fines and to allocate those funds to the State Courts Revenue Trust Fund.¹³¹

Section 318.15, F.S., relates to failure to comply with a civil penalty or failure to appear. Specifically s. 318.15(1)(b), F.S., provides that a person who elects to attend driver improvement school and has paid the civil penalty¹³² who subsequently fails to attend the driver improvement school within the time specified by the court is deemed to have admitted the infraction and is adjudicated guilty. In such a case, the clerk of the court notifies the Department of Highway Safety and Motor Vehicles (DHSMV) of

¹²³ s. 318.14, F.S.

¹²⁴ Driver improvement courses must be approved by the Department of Highway Safety and Motor Vehicles.

¹²⁵ Points are provided for in s. 322.27, F.S.

¹²⁶ s. 318.14(9), F.S.

¹²⁷ s. 318.14(9), F.S.

¹²⁸ The civil penalty is imposed under s. 318.18(3), F.S. The civil penalty imposed varies by violation.

¹²⁹ s. 28.36, F.S., provides budget procedures for court-related functions of the clerk of the court.

¹³⁰ s. 28.35, F.S., creates the Florida Clerk of Court Operations Corporation.

¹³¹ ch. 2009-7, L.O.F. The bill had an effective date of February 1, 2009.

¹³² The civil penalty is provided for in s. 318.14(9), F.S.

the person's failure to attend driver improvement school and points are assessed on the person's driver license.

The cost of driver improvement courses range from \$15 to \$40, depending on the provider.¹³³ From 2008 to 2017, there has been a decrease in the number of individuals who have opted to attend a driver improvement course.¹³⁴

**Number of Individuals Electing to Attend
Driver Improvement Courses 2008-2017**

Calendar Year	Individuals Electing Driver Improvement Course	Elected But Did Not Attend
2008	479,116	-
2009	397,707	-
2010	347,458	42
2011	301,421	395
2012	271,256	404
2013	255,315	621
2014	260,131	839
2015	239,960	2,097
2016	221,884	8,386
2017	201,576	24,040
Total	2,975,824	36,824

Proposed Changes

The bill amends s. 318.14(9), F.S., providing a reduction of 18 percent on the civil penalty for a noncriminal traffic infraction if the person elects to attend driver improvement school. The bill also removes the provision that 18 percent of the civil penalty from those attending driver improvement schools is deposited into the State Courts Revenue Trust Fund. Therefore, the bill reduces the fine for those attending a driver improvement course and reduces the revenue provided to the State Courts Revenue Trust Fund.

The bill also amends s. 318.15(1)(b), F.S., making conforming changes regarding the reduction in fines for those who elect to attend a driver improvement course.

Cigarette Tax Distributions

Current Situation

Chapter 210, F.S., governs taxes on tobacco products. Cigarette tax collections received by the Division of Alcoholic Beverages and Tobacco (division) in the Department of Business and Professional Regulation are deposited into the Cigarette Tax Collection Trust Fund. Section 210.20, F.S., provides for the payment of monthly distributions as follows:

¹³³ DHSMV, 2017 Agency Legislative Bill Analysis: HB 547 (on file with the House Transportation & Infrastructure Subcommittee).

¹³⁴ Email from Kevin Jacobs, Deputy Legislative Affairs Director, DHSMV, RE: HB 531 to House Transportation & Infrastructure Subcommittee staff (December 7, 2017).

From the total amount of cigarette tax collections:¹³⁵

- 8.0 percent service charge to the General Revenue Fund;¹³⁶ and
- 0.9 percent to the Alcoholic Beverage and Tobacco Trust Fund.

From the remaining net collections:¹³⁷

- 2.9 percent to the Revenue Sharing Trust Fund for Counties;
- 29.3 percent to the Public Medical Assistance Trust Fund;
- 4.04 percent to the Moffitt Center;¹³⁸ and
- 1.0 percent to the Biomedical Research Trust Fund in the Department of Health (DOH).¹³⁹

After the above distributions are made, the remaining balance of net cigarette tax collections is deposited in the General Revenue Fund.¹⁴⁰

Proposed Changes

The bill creates reporting requirements for distributions from cigarette tax collections going to the Moffitt Center. By March 15 of each year, the Center shall report to the Office of Economic and Demographic Research the following information:

- An itemized accounting of all expenditures of the distributed funds, including amounts spent on debt service.
- A statement indicating what portion of the distributed funds have been pledged for debt service.
- The original principal amount, and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged or debt service.

Florida Education Scholarship Programs

Background

The Florida Tax Credit Scholarship Program (FTCP)¹⁴¹ was established to encourage taxpayers to make private voluntary contributions to scholarship-funding organizations (SFO), expand educational opportunities for families with limited financial resources, and to enable children in Florida to achieve a greater level of excellence in their education.¹⁴² SFOs use contributions to award scholarships to eligible low-income students for private school tuition and fees or transportation expenses to a Florida public school located outside of the school district in which the student resides.¹⁴³

The Florida Tax Credit Scholarship Program is funded with contributions to private non-profit SFOs from taxpayers who receive a tax credit for use against their liability for corporate income tax; insurance

¹³⁵ See s. 210.20(2)(a), F.S.

¹³⁶ See s. 215.20(1), F.S. concerning the appropriation of the eight percent service charge to the General Revenue Fund.

¹³⁷ See s. 210.20(2)(a), F.S.

¹³⁸ See s. 210.20(2)(b), F.S. The distribution of cigarette tax funds to the Moffitt Center was initiated in 1998, using 2.59 percent for the calculation on net cigarette tax collections. See ch. 98-286, Laws of Fla. The last adjustment to the percentage for the calculation occurred in 2014, when the percentage was set at the current 4.04 percent from July 1, 2014 through June 30, 2017. See s. 8 of ch. 2014-38., Laws of Fla.

¹³⁹ Pursuant to s. 210.20(2)(c), F.S. these funds (constituting 1.0 percent of net collections) are appropriated in an amount up to \$3 million annually during the period of July 1, 2013 to June 30, 2033, to the DOH and the Sanford-Burnham Medical Research Institute for the purpose of those entities working to establish activities and grant opportunities relating to biomedical research.

¹⁴⁰ See s. 210.20(b), F.S.

¹⁴¹ s. 1002.395, F.S.

¹⁴² s. 1002.395 (1)(b), F.S.

¹⁴³ s. 1002.395(6)(d), F.S. An eligible contribution is a monetary contribution from a taxpayer to an eligible SFO. Section 1002.395(2)(e), F.S.

premium tax, severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders; or alcoholic beverage taxes on beer, wine and spirits.¹⁴⁴ The credit is equal to 100 percent of the eligible contributions made.¹⁴⁵ To receive a credit the taxpayer must submit an application and specify each tax for which the taxpayer requests a credit and the applicable taxable or state fiscal year for the credit.¹⁴⁶ Taxpayers can rescind tax credits, which will become available to another eligible taxpayer in that fiscal year.¹⁴⁷

The maximum amount of tax credits that may be awarded in FY 2017-18 is \$698 million. The Revenue Estimating Conference estimates that contributions applicable against this limit will be \$639.2 million in FY 2017-18. In any state fiscal year when the annual tax credits granted for the prior state fiscal year are equal to or greater than 90 percent of the tax credit cap amount applicable to that state fiscal year, the tax credit cap amount is increased by 25 percent.¹⁴⁸ Consequently, the maximum amount of tax credits expected to be available for award in FY 2018-19 is \$873.6 million.

The Gardiner Scholarship Program (GSP) was established in 2014¹⁴⁹ to provide an educational option for a parent of an eligible child¹⁵⁰ to better meet the individual educational needs of his or her child who has a disability.¹⁵¹ Under the GSP, a parent of an eligible child may request a GSP scholarship by submitting an application to a SFO.¹⁵² The GSP is directly administered by SFOs, and GSP funds may be awarded to parents to reimburse purchases of the certain items or services related to the child's education.¹⁵³ A student is not eligible for the program if he or she is receiving a scholarship pursuant to the Florida Tax Credit Scholarship Program under s. 1002.395, F.S.¹⁵⁴

The bill contains several provisions related to Florida's education scholarship programs.

Sales Tax Dealer Scholarship Credits

Proposed Changes

The bill creates s. 212.099, F.S., establishing tax credits that may be taken against sales tax liabilities for business-funded scholarships for the Gardiner Scholarship Program or the Florida Tax Credit Scholarship Program. The credit is equal to the amount of each business-funded scholarship created by the eligible business. A business-funded scholarship is an annual amount of financial aid created by an eligible business when the business makes a contribution to an eligible nonprofit scholarship funding organization in an amount that, if awarded to a single student, would equal the maximum scholarship award authorized pursuant to s. 1002.395 (The Florida Tax Credit Scholarship Program). Similar to the FTCP a business may not designate a specific student as the beneficiary of the contribution.

To receive a credit the dealer must submit an application and specify the applicable state fiscal year for the credit. DOR will approve tax credits on a first-come, first-served basis. Within 10 days after approving or denying an application, DOR will provide a copy of its approval or denial letter to the SFO specified by the dealer in the application.

Dealers may carryforward credits not fully used in the specified fiscal year for a period not to exceed 10 years. Dealers generally cannot transfer credits to another entity, unless the other entity has acquired

¹⁴⁴ ss. 1002.395(1) and (5), F.S.

¹⁴⁵ ss. 220.1875 and 1002.395(5), F.S.

¹⁴⁶ s. 1002.395(5)(b), F.S.

¹⁴⁷ s. 1002.395(5)(e), F.S.

¹⁴⁸ s. 1002.395(5)(a), F.S.

¹⁴⁹ Section 16, ch. 2014-184, L.O.F.

¹⁵⁰ Section 1002.385(1) and (3), F.S.

¹⁵¹ Section 1002.385(2)(d), F.S.

¹⁵² Section 1002.385(11), F.S.

¹⁵³ See s. 1002.385(5), F.S.

¹⁵⁴ s. 1002.385(4), F.S.

all of the dealer's business assets or is a member of an affiliated group of corporations. Dealers can rescind its tax credits, which will become available to another eligible dealer in that fiscal year.

The sum of tax credits under this new statute that may be approved by DOR in any state fiscal year is \$154 million. This cap is unrelated to current statutory caps in s. 1002.395, F.S., for the Florida Tax Credit Scholarship Program.

The Department of Revenue is required to adopt rules to administer the new tax credits.

Information Sharing

Current Situation

Section 213.053, F.S., provides that all information contained in returns, reports, accounts, or declarations received by DOR is confidential, and exempt from public disclosure under s. 119.07(1), F.S. Section 213.053, F.S., also provides exceptions to this general rule allowing for disclosure of confidential taxpayer information under specified circumstances.

Proposed Changes

The bill amends s. 213.053, F.S., and creates a new subsection to require the DOR to disclose under certain circumstances the 200 taxpayers with the greatest corporate income tax liability reported during the previous calendar year. The list is to be provided to and at the request of eligible nonprofit SFOs that are eligible to use up to 3% of eligible contributions for administrative expenses. The list shall be in alphabetical order based on the taxpayer's name and include the taxpayer's address. The list shall not disclose the amount of tax owed by the taxpayer. An eligible nonprofit SFO may request the list once each calendar year and may use the list only to notify the taxpayer of the opportunity to make an eligible contribution to the Florida Tax Credit Scholarship Program. DOR shall provide such information within 45 days after receiving the request.

Credit Carry Forwards

Current Situation

If any tax credits under the program are not used within the state fiscal year originally specified by the taxpayer due to insufficient tax liability, the credit may be carried forward for a period of five years.¹⁵⁵ To carryforward an unused tax credit the taxpayer must submit an application for approval in the year that the taxpayer intends to use the carryforward credit.¹⁵⁶

Proposed Changes

The bill extends from five years to ten the period for which unused credits may be carried forward by a taxpayer. Additionally, the need to apply for carry forwards is eliminated.

Sales Tax Dealer Collection Allowance

Current Situation

In 2010, the revenue sources against which tax credits can be claimed through the Florida Tax Credit Scholarship Program were expanded to include self-accrued sales tax liabilities of direct pay permit holders pursuant to s. 212.1831.¹⁵⁷

¹⁵⁵ s. 1002.395(5)(c), F.S.

¹⁵⁶ Id.

¹⁵⁷ s. 212.1831, F.S.

Section 212.183, F.S., establishes a process for the self-accrual of sales taxes, in limited circumstances,¹⁵⁸ which involves DOR granting a direct pay permit to a taxpayer, who then pays the taxes directly to DOR instead of paying taxes to the seller of purchased items.¹⁵⁹

Current law authorizes a collection allowance for certain sales tax dealers (including direct pay permit holders) as compensation for the prescribed record keeping, accounting for, and for the timely reporting and remitting of sales and use tax and discretionary sales surtax by electronic means.¹⁶⁰ Such persons will be allowed 2.5 percent of "the amount of the tax due", accounted for, and remitted to DOR in the form of a deduction. The collection allowance is limited to 2.5 percent of the first \$1,200 of the tax due, not to exceed \$30 in any filing period.¹⁶¹

Direct pay permit holders using tax credits under the Florida Tax Credit Scholarship Program often are unable to take a dealer collection allowance because "the amount of tax due," upon which the allowance is based, may be zero.

Proposed Changes

For purposes of the dealer's collection allowance under s. 212.12, F.S., the bill requires that the amount of tax due shall include any eligible contribution made to an eligible nonprofit SFO from a direct pay permit holder, thereby allowing the taxpayer to retain their dealer collection allowance.

Use of Credits Against Estimated Payments

Current Situation

Corporate income tax payers must make four payments of a portion of their estimated tax liability during their taxable year, following certain requirements as to timing and amounts.¹⁶²

Currently, corporate income tax payers making contributions under the Florida Tax Credit Scholarship Program must use the amount of the credit earned to reduce the next estimated payment that is due immediately following a contribution in that taxable year.¹⁶³

Proposed Changes

The bill allows corporate income tax payers to use credits earned against any of their estimated payments due instead of against the estimated payment due immediately following the contribution date.

Timing of Scholarship Contributions

Current Situation

When corporate income tax payers wishing to make contributions to the program and use the allowable tax credits apply to the Department of Revenue (DOR) for a tax credit allocation, they must indicate which of the taxpayer's taxable years the credits will apply to. To use the credits allocated to them by

¹⁵⁸ See s. 212.183, F.S., and Rule 12A-1.0911, F.A.C.

¹⁵⁹ Direct pay was originally designed to overcome the tax complexities in situations where the taxability of a transaction could not be easily determined at the time of purchase. For example, a number of states exempt transactions if the item purchased is used in a particular manner, e.g., for manufacturers, if the item is used in the manufacturing process or as an "ingredient and component part" of their sale products. In such instances, direct pay authority would allow an entity to purchase certain products for all types of uses and to report the appropriate tax after the actual use had been determined. See *Model Direct Payment Permit Regulation: A Report of the Steering Committee*, Task Force on EDI Audit and Legal Issues for Tax Administration, June 2000, available at <http://www.taxadmin.org/FTA/pub/DPay.pdf>

¹⁶⁰ s. 212.12, F.S., and Rule 12A-1.056(2)(a), F.A.C.

¹⁶¹ Rule 12A-1.056(2)(b), F.A.C.

¹⁶² s. 220.33, F.S.

¹⁶³ s. 1002.395(5)(g)1., F.S.

the DOR, the taxpayer must make the actual contribution to the program during the taxable year indicated in the application.¹⁶⁴

Corporate income tax payers often do not have a precise knowledge of their tax liability until their taxable year is completed.

Provisions generally applicable to corporate income tax payers require annual tax returns to be filed on or before the first day of the fifth month following the close of the taxpayer's taxable year. Further, current law allows the final due date of tax returns to be extended by another six months, but only after tentative payments of final taxes owed.¹⁶⁵

Proposed Changes

The bill amends s. 220.1875(1), F.S., to provide that an eligible contribution must be made to an eligible nonprofit SFO on or before the date that the taxpayer is required to file a return pursuant to s. 220.222, F.S. This would allow a contribution to be made after a taxpayer's taxable year is complete but would allow the credit to be taken against that taxable year.

The bill also adds subsection (4) to provide if a taxpayer applies and is approved for a credit under s. 1002.395, F.S., after timely requesting an extension to file a return, credits granted under such circumstances shall not reduce the amount of tax due for purposes of the determination of whether the taxpayer was in compliance with the requirements under ss. 220.222 and 220.32, F.S. These provisions are designed to prevent a taxpayer from making a contribution (and using credits) to avoid penalties and interest associated with under payment of tentative final tax payments. The taxpayer's noncompliance with the requirement to pay tentative taxes (s. 220.32, F.S.) shall result in the revocation and rescindment of any credits and the taxpayer shall be assessed for any taxes, penalties, or interest due to noncompliance with the requirement to pay tentative taxes.

The bill adds s. 220.13(1)(b), F.S., to provide that if the amount taken as credit under s. 220.1875, F.S., is added to taxable income in the previous taxable year and is subsequently allowed as a deduction from taxable income for federal tax purposes in the current taxable year, the amount of the deduction shall not be added back to the current year. This provision is intended to ensure that the credit under s. 220.1875, F.S., is added in the applicable tax year and does not result in a duplicate addition in a subsequent year.

Fuel Used for Agricultural Shipment after Hurricane Irma

Current Situation

Motor fuel and diesel fuel are subject to state taxation pursuant to ch. 206, F.S. The tax rate is a combination of several state and local rates, and the revenue collected is distributed to various state trust funds and to local governments for revenue sharing purposes.¹⁶⁶ For 2017, the combined state tax rate is 24.8 cents per gallon.¹⁶⁷ In addition, the retail sale of motor and diesel fuel is subject to sales tax under ch. 212, F.S., under certain circumstances if fuel taxes have not been paid.¹⁶⁸

Current law exempts the sale or use of motor and diesel fuel for agricultural or farm purposes;¹⁶⁹ however, agricultural or farm purposes are generally defined to mean "used exclusively on a farm or for

¹⁶⁴ s. 1002.395(5)(b)1., F.S.

¹⁶⁵ ss. 220.222 and 220.32, F.S.

¹⁶⁶ s. 206.41, F.S.

¹⁶⁷ REC, 2017 FLORIDA TAX HANDBOOK (2017), pages 126-127, available at: <http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2017.pdf> (last visited February 5, 2018).

¹⁶⁸ ss. 212.18(3) and 212.0501, F.S.; r. 12B-5.120, F.A.C.

¹⁶⁹ ss. 206.41(4)(c), 206.64, 206.874(2) and (3), and 212.0501, F.S.

processing farm products on the farm, and does not include fuel used in any vehicle or equipment operated upon public highways of the state.”¹⁷⁰

Proposed Changes

The bill creates an exemption from state and local taxes imposed on motor fuel and diesel under parts I and II, ch. 206, F.S.,¹⁷¹ for fuel that is used for the transportation of agricultural products from the farm or agricultural land to a facility used to process, package, or store the product. The exemption is available through a refund of previously paid taxes and applies to purchases made between September 10, 2017, and June 30, 2018. Excluded from this exemption are the “constitutional fuel tax” levied under s. 9(c), Art. XII of the 1968 State Constitution, and the 0.125 cents per gallon levied to defray expenses for motor fuel inspection, testing and analysis by the Department of Agriculture and Consumer Services.¹⁷²

To receive a refund, the fuel purchaser must apply to DOR by December 31, 2018, and include the following information:

- The name and address of the person claiming the refund.
- The name and address of up to three owners of a farm or agricultural land whose agricultural product was shipped by the fuel purchaser.
- The sales invoice or other proof of purchase of the fuel, showing the number of gallons of fuel purchased, the type of fuel purchased, the date of purchase, and the name and place of business of the dealer from whom the fuel was purchased.
- The license number, or other identification number, of the motor vehicle that used the exempt fuel.
- An affidavit executed by the fuel purchaser including a statement that he or she purchased and used the fuel in a manner that qualifies for this exemption.

Administrative Provisions

Current Situation

Under s. 28.241(1)(a)2., F.S., a party instituting a civil action in circuit court relating to real property or mortgage foreclosure must pay a graduated filing fee based on the value of the claim. For cases where the value of the claim is more than \$50,000, but less than \$250,000, the filing fee is \$900, of which \$700 must be remitted by the clerk of court to DOR for deposit in the General Revenue Fund.¹⁷³

Under s. 28.241(6), F.S., attorneys wishing to appear pro hac vice¹⁷⁴ in trial and appellate proceedings must pay a \$100 filing fee. The fee is deposited into the General Revenue Fund.

Section 741.01(3), F.S., requires payment of a \$25 filing fee for issuance of a marriage license. The fee is deposited into the General Revenue Fund.

Proposed Changes

The bill would redirect the deposit of the fees imposed under ss. 28.241(6) and 741.01(3), F.S., from the General Revenue Fund to the State Courts Revenue Trust Fund. The bill would also redirect the

¹⁷⁰ The restriction does not apply to fuel used on highways to move equipment from one farm to another.

¹⁷¹ The exemption does not include the 2 cent per gallon “second gas tax” imposed pursuant to art. XII, sec. 9(c), Florida Constitution under s. 206.41(1)(a), F.S., or the 0.125 cents per gallon inspection fee imposed under s. 206.41(1)(h), F.S.

¹⁷² ss. 206.41(1)(a) and (h), F.S.

¹⁷³ ss. 28.241(1)(a)2.d.(II), F.S.

¹⁷⁴ An attorney licensed in another state, but not a member of the Florida Bar, may appear in trial and appellate proceedings under certain circumstances. This is referred to as appearing Pro Hac Vice. See: <https://www.floridabar.org/rules/upl/upl002/#E-FilingProHacVice> (last visited February 1, 2018)

first \$1.5 million in foreclosure filing fees remitted to DOR for claims of more than \$50,000, but less than \$250,000, from the General Revenue Fund to the Miami-Dade Clerk of Court.

B. SECTION DIRECTORY:

- Section 1. Amends ss. 28.241(1) and (6), F.S., to redirect the deposit of certain court fees from the General Revenue Fund to the Miami-Dade Clerk of Court and the State Courts Revenue Fund.
- Section 2. Amends s. 159.621, F.S., to exempt from the excise tax on documents certain notes and mortgages.
- Section 3. Creates s. 193.4516, F.S., to provide a sales and use tax exemption for certain tangible personal property owned and operated by a citrus fruit packing or processing facility.
- Section 4. Provides that the creation of s. 193.4516, F.S., by the bill first applies to 2018 property tax roll.
- Section 5. Amends s. 194.032(1)(b), F.S., to expand value adjustment board jurisdiction to include appeals pertaining to tax abatements under s. 197.318.
- Section 6. Amends s. 196.173(2), F.S., to update the statutory list of military operations that qualify a servicemember for the additional ad valorem exemption.
- Section 7. Amends s. 196.24(1), F.S., to remove the requirement that a surviving spouse be married to a disabled ex-servicemember for at least 5 years prior to his or her death in order to qualify for the ad valorem exemption.
- Section 8. Creates s. 197.318, F.S., to provide an ad valorem tax abatement for certain residential improvements damaged by a natural disaster.
- Section 9. Amends s. 201.02(7), F.S., to provide a documentary stamp tax exemption for certain instruments that transfer homestead property between spouses.
- Section 10. Creates s. 210.205, F.S., to require reporting by certain entities that receive cigarette tax distributions.
- Section 11. Amends s. 212.031(1), F.S., to reduce the business rent tax from 5.8% to 5.5% beginning in calendar year 2019.
- Section 12. Amends s. 212.055(2)(d), F.S., to clarify the definition of "public facilities" means facilities enumerated in ss. 163.3164(38), s. 163.3221(13), or s. 189.012(5) and also includes facilities that are necessary to carry out governmental purposes, including but not limited to fire stations, general governmental office buildings, animal shelters.
- Section 13. Amends s. 212.08(5)(p), F.S., to set the cap for the Community Contribution Tax Credit Program at \$10.5 million for fiscal year 2018-2019, \$17 million for fiscal year 2019-2020, and \$10.5 million in each fiscal year thereafter.
- Section 14. Creates s. 212.099, F.S.; to establish the Florida Sales Tax Credit Scholarship Program, which provides tax credits to certain dealers who make contributions to eligible nonprofit scholarship-funding organizations under ss. 1002.385 and 1002.395.

- Section 15. Amends s. 212.1831, F.S., to modify the calculation of the dealer's collection allowance under s. 212.12 to include certain contributions to eligible nonprofit scholarship-funding organization.
- Section 16. Creates s. 212.205, F.S., to require reporting from certain entities that receive sales tax distributions.
- Section 17. Adds new section (21) to s. 213.053, F.S., to authorize the Department of Revenue to disclose certain information to certain nonprofit scholarship-funding organizations relative to the top 200 corporate income or franchise taxpayers.
- Section 18. Creates s. 218.131, F.S., to provide an appropriation to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, and all taxing jurisdictions within such counties, as a direct result of the implementation of s. 197.318, F.S., by the bill.
- Section 19. Creates s. 218.135, F.S., to provide an appropriation to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties as a direct result of the implementation of s. 193.4516, F.S., by the bill.
- Section 20. Provides an appropriation to the Department of Revenue to implement the provisions of s. 218.135, F.S., created by the bill.
- Section 21. Amends s. 220.13(1)(a), F.S., to provide an exception to the additions to the calculation of adjusted taxable income for corporate income tax credits taken under s. 220.1875.
- Section 22. Amends s. 220.183(5), F.S., to set the cap for the Community Contribution Tax Credit Program at \$10.5 million for fiscal year 2018-2019, \$17 million for fiscal year 2019-2020, and \$10.5 million in each fiscal year thereafter.
- Section 23. Amends s. 220.1845(2)(f), F.S., to set the cap for the Brownfields Redevelopment Program Tax Credit at \$23 million for fiscal year 2018-2019.
- Section 24. Amends 220.1875, F.S., to provide a deadline for an eligible contribution to be made to an eligible nonprofit scholarship-funding organization; and provide compliance requirements to pay tentative taxes under ss. 220.222 and 220.32 for tax credits under s. 1002.395.
- Section 25. Amends s. 318.14(9), F.S., to require an 18 percent reduction of a civil penalty under certain circumstances; and to delete the requirement that a specified percentage of the civil penalty be deposited in the State Courts Revenue Trust Fund.
- Section 26. Amends s. 318.15, F.S., to make conforming changes to the amendments made to s. 318.14(9) by the bill.
- Section 27. Amends s. 376.30781(4), F.S., to increase the total amount of tax credits for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites in designated brownfield areas to \$23 million for fiscal year 2018-19.
- Section 28. Amends s. 624.5105(6), F.S., to set the cap for the Community Contribution Tax Credit Program at \$10.5 million for fiscal year 2018-2019, \$17 million in fiscal year 2019-2020, and \$10.5 million thereafter.
- Section 29. Amends s. 741.01(3), F.S., to redirect the deposit of certain court fees from the General Revenue Fund to the State Courts Revenue Fund.

- Section 30. Amends s. 1002.395, F.S., to provide an application deadline for certain tax credits under s. 220.1875; to extend the carry forward period for unused tax credits from 5 years to 10 years; and to provide applicability of the carried forward tax credit for purposes of s. 220.02(8).
- Section 31. Provides an exemption from the sales and use tax for the retail sale of certain clothes, school supplies, and personal computers and personal computer-related accessories during a specified period; provides emergency rulemaking authority; provides an appropriation.
- Section 32. Provides an exemption from the sales and use tax for the retail sale of certain supplies related to disaster preparedness during a specified period; provides emergency rulemaking authority; provides an appropriation.
- Section 33. Provides an exemption from the sales and use tax for the purchase of generators used at nursing homes and assisted living facilities during a specified period; provides procedures and requirements for filing applications; provides penalties; provides emergency rulemaking authority; provides retroactive applicability; provides an appropriation.
- Section 34. Provides an exemption from the sales and use tax for the purchase of certain fencing materials during a specified period; provides definitions; provides procedures and requirements for filing applications; provides penalties; provides emergency rulemaking authority; provides retroactive applicability.
- Section 35. Provides an exemption from the sales and use tax for the purchase of certain building materials used to repair nonresidential farm buildings during a specified period; provides definitions; provides procedures and requirements for filing applications; provides penalties; provides emergency rulemaking authority; provides retroactive applicability.
- Section 36. Provides an exemption from certain taxes for the purchase of motor or diesel fuel used to transport agricultural products during a specified period; provides definitions; provides procedures and requirements for filing applications; provides penalties; provides emergency rulemaking authority; provides retroactive applicability.
- Section 37. Provides that sections 32 through 35 of the act shall be considered revenue laws for purposes of s. 213.05, F.S., and that the provisions of s. 72.011, F.S., apply to those sections.
- Section 38. Provides an appropriation of nonrecurring funds in fiscal year 2018-19 to DOR to implement the provisions of the act.
- Section 39. Provides effective dates.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

See Fiscal Comments.

2. Expenditures:

See Fiscal Comments.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

See Fiscal Comments.

2. Expenditures:

See Fiscal Comments.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

The bill will reduce the sales tax on the rental of commercial real estate. The bill provides for a 10-day back-to-school sales tax holiday and three seven-day disaster preparedness sales tax holidays.

The bill also contains several provisions designed to provide tax relief to citizens adversely affected by Hurricane Irma.

The bill provides a discount for certain noncriminal traffic infractions when the driver attends a driver improvement course.

The bill is expected to reduce the corporate income tax liability for certain taxpayers that utilize the tax credit programs affected by the bill.

D. FISCAL COMMENTS:

The total impact of the bill in FY 2018-19 is -\$332.7 million (-\$262.2 million recurring) of which -\$291.8 million (-\$250.7 million recurring) is on General Revenue, -\$3.3 million is on state trust funds, and -\$35.9 million (-\$10.7 million recurring) is on local government (see table below). Non-recurring state and local government impacts in years beyond FY 2018-19, total -\$6.5 million and -\$13.8 million, respectively. Total tax reductions proposed by the bill are represented by the sum of the recurring impacts, reflecting the annual value of permanent tax cuts when fully implemented, and the pure nonrecurring impacts, reflecting temporary tax reductions. The total of -\$405.0 million in tax reductions proposed by the bill is the sum of -\$262.2 million (recurring, excluding appropriations), -\$122.5 million (pure nonrecurring in FY 2018-19), and -\$20.3 million (pure nonrecurring after FY 2018-19).

Appropriations Detail—The \$985,133 appropriated in the bill consists of \$243,814 to implement the “back-to-school” sales tax holiday, \$91,319 for programming changes and certain taxpayer notifications, and \$650,000 to compensate fiscally constrained counties for ad valorem revenue losses. Most of the above appropriations are needed to pay the cost of notifying several hundred thousand sales tax dealers of either the temporary or permanent law changes.

Fiscal Year 2018-19 Estimated Fiscal Impacts (millions of \$)

	General Revenue		State Trust Funds		Local		Total	
	1st Yr	Recur.	1st Yr	Recur.	1st Yr	Recur.	1st Yr	Recur.
<u>Sales Tax</u> : Gardiner & Fla Tax Credit Scholarships	(154.0)	(154.0)	-	-	-	-	(154.0)	(154.0)
<u>Sales Tax</u> : Business Rent Tax/0.3% Rate Cut	(34.1)	(81.8)	(*)	(*)	(4.4)	(10.6)	(38.5)	(92.4)
<u>Sales Tax</u> : Tax Holiday/"Back-to-School" (10 days; computers @ \$1000)	(49.6)	-	(*)	-	(12.7)	-	(62.3)	-
<u>Sales Tax</u> : Tax Holidays/Disaster Preparedness	(9.8)	-	(*)	-	(2.4)	-	(12.2)	-
<u>Sales Tax</u> : Agriculture Building Materials	(7.0)	-	(*)	-	(1.8)	-	(8.8)	-
<u>Sales Tax</u> : Agriculture Fencing	(2.1)	-	(*)	-	(0.6)	-	(2.7)	-
<u>Sales Tax</u> : Generators for Nursing Homes/ALFs	(5.3)	-	(*)	-	(1.4)	-	(6.7)	-
<u>Sales Tax</u> : Scholarships/Direct Pay Coll. Allowance	(0.1)	(0.1)	(*)	(*)	(*)	(*)	(0.1)	(0.1)
<u>Corp Income Tax</u> : Scholarships/Contribution Timing (2)	(10.0)	(10.0)	-	-	-	-	(10.0)	(10.0)
<u>Corp Income Tax</u> : Scholarships/Credit Carryforward	(**)	(**)	-	-	-	-	(**)	(**)
<u>Corp Income Tax</u> : Scholarships/Est. Payment Timing	(**)	+/-	-	-	-	-	(**)	+/-
<u>Corp Income Tax</u> : Scholarships/Top 200 List	(**)	(**)	-	-	-	-	(**)	(**)
<u>Corp Income Tax</u> : Brownfields Credit Increase	(13.0)	-	-	-	-	-	(13.0)	-
<u>Ad Valorem</u> : Citrus Processing/Packing Hurr Relief (1)	-	-	-	-	(13.1)	-	(13.1)	-
<u>Ad Valorem</u> : Dis.Vet/Surviving Spouse (1)	-	-	-	-	(*)	(0.1)	(*)	(0.1)
<u>Clerks of Court</u> : Distribution	(1.5)	-	-	-	-	-	(1.5)	-
<u>Doc Stamp Tax</u> : Housing Authority Obligations	(0.2)	(0.2)	(0.3)	(0.3)	-	-	(0.5)	(0.5)
<u>Doc Stamp Tax</u> : Spousal Transfers	(0.6)	(0.6)	(0.9)	(0.9)	-	-	(1.5)	(1.5)
<u>Fuel Tax</u> : Refunds for Agricultural Transportation	-	-	(2.5)	-	(1.2)	-	(3.7)	-
<u>Traffic Fines</u> : 18% Discount	(3.5)	(4.0)	0.4	0.4	-	-	(3.1)	(3.6)
<u>Appropriations</u> : Administration & Fiscally Constrained	(0.99)	-	-	-	-	-	(0.99)	-
2018-19 Total	(291.8)	(250.7)	(3.3)	(0.8)	(37.6)	(10.7)	(332.7)	(262.2)
<u>Non-recurring Impacts After FY 2018-19</u>	Cash	Cash	Cash	Cash	Cash	Cash	Cash	Cash
<u>Ad Valorem</u> : Hurricane Homestead Tax Relief (1)	-	-	-	-	(13.8)	-	(13.8)	-
<u>Sales Tax/Corp Inc Tax</u> : Comm Cont Tax Credits	(6.0)	-	(*)	-	(0.5)	-	(6.5)	-
Bill Total	(297.8)	(250.7)	(3.3)	(0.8)	(51.9)	(10.7)	(353.0)	(262.2)
							Pure Nonrecurring =	(142.8)
							Recurring + Pure Nonrecurring (3) =	(405.0)

- (*) Impact less than \$50,000; (**) Impact is indeterminate.
- (1) Ad valorem tax impacts assume current tax rates.
- (2) Revenue Estimating Conference determined these are minimum impacts.
- (3) Recurring tax cut total (excl. appropriations) = -\$262.2 million
 - Pure nonrecurring tax cuts in FY 2017-18= -\$122.5 million
 - Pure nonrecurring tax cuts after FY 2017-18 = -\$ 20.3 million
 - \$405.0 million

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

The county/municipality mandates provision of Art. VII, section 18(b), of the Florida Constitution may apply because the provisions in the bill providing property tax abatements for homestead properties damaged or destroyed by hurricanes or reductions in valuation of certain tangible personal property used in citrus processing may reduce county and municipal government authority to raise revenue. The bill does not appear to qualify under any exemption or exception. If the bill does qualify as a mandate, final passage must be approved by two-thirds of the membership of each house of the Legislature.

2. Other:

B. RULE-MAKING AUTHORITY:

The DOR has general rulemaking authority to create rules governing the taxes it administers. The bill authorizes DOR to adopt emergency rules to implement numerous changes in the bill.

C. DRAFTING ISSUES OR OTHER COMMENTS:

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

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

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment**

5 Remove lines 1050-1051 and insert:
6 credit under subsection (6) or the rescindment of a tax credit
7 under subsection (7), the department shall provide a copy of its

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
 2 Representative Renner offered the following:

Amendment (with title amendment)

5 Remove lines 1476-1482 and insert:

6 carryovers in the order provided by s. 220.02(8). However, any
 7 ~~taxpayer that seeks to carry forward an unused amount of tax~~
 8 ~~credit must submit an application to the department for approval~~
 9 ~~of the carryforward tax credit in the year that the taxpayer~~
 10 ~~intends to use the carryforward. The department must obtain the~~
 11 ~~division's approval prior to approving the carryforward of a tax~~
 12 ~~credit under s. 561.1211.~~

14 -----
 15 **T I T L E A M E N D M E N T**

16 Remove line 112 and insert:

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Published On: 2/13/2018 7:35:09 PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 2

17 | tax credit for purposes of certain taxes; removing the
18 | requirement for a taxpayer to apply to the department for
19 | approval of a carry forward tax credit; providing

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 3

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Remove lines 1855-1856 and insert:

6 the purposes of ss. 213.05 and 213.06 and the provisions of s.
7 72.011 apply to those sections of this act.

8 Section 41. The amendments made by this act to ss. 220.13,
9 220.1875 and 1002.395, Florida Statutes, apply to taxable years
10 beginning on or after January 1, 2018.

11 Section 42. (1) The Department of Revenue is authorized,
12 and all conditions are deemed to be met, to adopt emergency
13 rules pursuant to s. 120.54(4), Florida Statutes, for the
14 purpose of implementing the amendments made by this act to ss.
15 212.1831, 220.13, 220.1875 and 1002.395, Florida Statutes, and
16 the creation by this act of s. 212.099, Florida Statutes.

PCB WMC 18-03 a3

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Amendment No. 3

17 (2) Notwithstanding any other provision of law, emergency
18 rules adopted pursuant to subsection (1) are effective for 6
19 months after adoption and may be renewed during the pendency of
20 procedures to adopt permanent rules addressing the subject of
21 the emergency rules.

22 (3) This section shall take effect upon becoming a law and
23 expires January 1, 2020.

24

25 -----

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

27 Remove line 148 and insert:
28 applicability; authorizing the Department of Revenue to adopt
29 emergency rules; providing retroactive applicability; providing
30 an appropriation; providing

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 4

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 1. Paragraph (m) is added to subsection (8) of
7 section 193.155, Florida Statutes, to read:

8 193.155 Homestead assessments.—Homestead property shall be
9 assessed at just value as of January 1, 1994. Property receiving
10 the homestead exemption after January 1, 1994, shall be assessed
11 at just value as of January 1 of the year in which the property
12 receives the exemption unless the provisions of subsection (8)
13 apply.

14 (8) Property assessed under this section shall be assessed
15 at less than just value when the person who establishes a new
16 homestead has received a homestead exemption as of January 1 of

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 4

17 either of the 2 immediately preceding years. A person who
18 establishes a new homestead as of January 1, 2008, is entitled
19 to have the new homestead assessed at less than just value only
20 if that person received a homestead exemption on January 1,
21 2007, and only if this subsection applies retroactive to January
22 1, 2008. For purposes of this subsection, a husband and wife who
23 owned and both permanently resided on a previous homestead shall
24 each be considered to have received the homestead exemption even
25 though only the husband or the wife applied for the homestead
26 exemption on the previous homestead. The assessed value of the
27 newly established homestead shall be determined as provided in
28 this subsection.

29 (m) For purposes of receiving an assessment reduction
30 pursuant to this subsection, an owner of a homestead property
31 that was significantly damaged or destroyed as a result of a
32 named tropical storm or hurricane may elect, in the calendar
33 year following the named tropical storm or hurricane, to have
34 the significantly damaged or destroyed homestead deemed to have
35 been abandoned as of the date of the named tropical storm or
36 hurricane even though the owner received a homestead exemption
37 on the property as of January 1 of the year immediately
38 following the storm or hurricane. The election provided for in
39 this paragraph is available only if the owner establishes a new
40 homestead as of January 1 of the second year immediately
41 following the storm or hurricane. This paragraph shall apply to

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Amendment No. 4

42 homestead property damaged or destroyed on or after January 1,
43 2017.

44

45

46

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

47

Remove line 148 and insert:

48

applicability; amending s. 193.155, F.S.; providing owners of
49 homestead property that was significantly damaged or destroyed
50 as a result of a named tropical storm or hurricane to elect to
51 have such property deemed abandoned if owner establishes a new
52 homestead property by a specified date; providing an
53 appropriation; providing

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 1. Paragraph (g) of subsection (7) of section
7 163.01, Florida Statutes, is amended to read:

8 163.01 Florida Interlocal Cooperation Act of 1969.-
9 (7)

10 (g)1. Notwithstanding any other provisions of this
11 section, any separate legal entity created under this section,
12 the membership of which is limited to municipalities and
13 counties of the state, and which may include a special district
14 in addition to a municipality or county or both, may acquire,
15 own, construct, improve, operate, and manage public facilities,
16 or finance facilities on behalf of any person, relating to a

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

17 governmental function or purpose, including, but not limited to,
18 wastewater facilities, water or alternative water supply
19 facilities, and water reuse facilities, which may serve
20 populations within or outside of the members of the entity.
21 Notwithstanding s. 367.171(7), any separate legal entity created
22 under this paragraph is not subject to Public Service Commission
23 jurisdiction. The separate legal entity may not provide utility
24 services within the service area of an existing utility system
25 unless it has received the consent of the utility.

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

27 a. "Host government" means the governing body of the
28 county, if the largest number of equivalent residential
29 connections currently served by a system of the utility is
30 located in the unincorporated area, or the governing body of a
31 municipality, if the largest number of equivalent residential
32 connections currently served by a system of the utility is
33 located within that municipality's boundaries.

34 b. "Separate legal entity" means any entity created by
35 interlocal agreement the membership of which is limited to two
36 or more special districts, municipalities, or counties of the
37 state, but which entity is legally separate and apart from any
38 of its member governments.

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

41 d. "Utility" means a water or wastewater utility and

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Bill No. PCB WMC 18-03 (2018)

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42 includes every person, separate legal entity, lessee, trustee,
43 or receiver owning, operating, managing, or controlling a
44 system, or proposing construction of a system, who is providing,
45 or proposes to provide, water or wastewater service to the
46 public for compensation.

47 3. A separate legal entity that seeks to acquire any
48 utility shall notify the host government in writing by certified
49 mail about the contemplated acquisition not less than 30 days
50 before any proposed transfer of ownership, use, or possession of
51 any utility assets by such separate legal entity. The potential
52 acquisition notice shall be provided to the legislative head of
53 the governing body of the host government and to its chief
54 administrative officer and shall provide the name and address of
55 a contact person for the separate legal entity and information
56 identified in s. 367.071(4)(a) concerning the contemplated
57 acquisition.

58 4.a. Within 30 days following receipt of the notice, the
59 host government may adopt a resolution to become a member of the
60 separate legal entity, adopt a resolution to approve the utility
61 acquisition, or adopt a resolution to prohibit the utility
62 acquisition by the separate legal entity if the host government
63 determines that the proposed acquisition is not in the public
64 interest. A resolution adopted by the host government which
65 prohibits the acquisition may include conditions that would make
66 the proposal acceptable to the host government.

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COMMITTEE/SUBCOMMITTEE AMENDMENT

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67 b. If a host government adopts a membership resolution,
68 the separate legal entity shall accept the host government as a
69 member on the same basis as its existing members before any
70 transfer of ownership, use, or possession of the utility or the
71 utility facilities. If a host government adopts a resolution to
72 approve the utility acquisition, the separate legal entity may
73 complete the acquisition. If a host government adopts a
74 prohibition resolution, the separate legal entity may not
75 acquire the utility within that host government's territory
76 without the specific consent of the host government by future
77 resolution. If a host government does not adopt a prohibition
78 resolution or an approval resolution, the separate legal entity
79 may proceed to acquire the utility after the 30-day notice
80 period without further notice.

81 5. After the acquisition or construction of any utility
82 systems by a separate legal entity created under this paragraph,
83 revenues or any other income may not be transferred or paid to a
84 member of a separate legal entity, or to any other special
85 district, county, or municipality, from user fees or other
86 charges or revenues generated from customers that are not
87 physically located within the jurisdictional or service delivery
88 boundaries of the member, special district, county, or
89 municipality receiving the transfer or payment. Any transfer or
90 payment to a member, special district, or other local government
91 must be solely from user fees or other charges or revenues

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

92 generated from customers that are physically located within the
93 jurisdictional or service delivery boundaries of the member,
94 special district, or local government receiving the transfer of
95 payment.

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

101 7. The entity may finance or refinance the acquisition,
102 construction, expansion, and improvement of such facilities
103 relating to a governmental function or purpose through the
104 issuance of its bonds, notes, or other obligations under this
105 section or as otherwise authorized by law. The entity has all
106 the powers provided by the interlocal agreement under which it
107 is created or which are necessary to finance, own, operate, or
108 manage the public facility, including, without limitation, the
109 power to establish rates, charges, and fees for products or
110 services provided by it, the power to levy special assessments,
111 the power to sell or finance all or a portion of such facility,
112 and the power to contract with a public or private entity to
113 manage and operate such facilities or to provide or receive
114 facilities, services, or products. Except as may be limited by
115 the interlocal agreement under which the entity is created, all
116 of the privileges, benefits, powers, and terms of s. 125.01,

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

117 relating to counties, and s. 166.021, relating to
118 municipalities, are fully applicable to the entity. However,
119 neither the entity nor any of its members on behalf of the
120 entity may exercise the power of eminent domain over the
121 facilities or property of any existing water or wastewater plant
122 utility system, nor may the entity acquire title to any water or
123 wastewater plant utility facilities, other facilities, or
124 property which was acquired by the use of eminent domain after
125 the effective date of this act. Bonds, notes, and other
126 obligations issued by the entity are issued on behalf of the
127 public agencies that are members of the entity.

128 8. Any entity created under this section may also issue
129 bond anticipation notes in connection with the authorization,
130 issuance, and sale of bonds. The bonds may be issued as serial
131 bonds or as term bonds or both. Any entity may issue capital
132 appreciation bonds or variable rate bonds. Any bonds, notes, or
133 other obligations must be authorized by resolution of the
134 governing body of the entity and bear the date or dates; mature
135 at the time or times, not exceeding 40 years from their
136 respective dates; bear interest at the rate or rates; be payable
137 at the time or times; be in the denomination; be in the form;
138 carry the registration privileges; be executed in the manner; be
139 payable from the sources and in the medium or payment and at the
140 place; and be subject to the terms of redemption, including
141 redemption prior to maturity, as the resolution may provide. If

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

142 any officer whose signature, or a facsimile of whose signature,
143 appears on any bonds, notes, or other obligations ceases to be
144 an officer before the delivery of the bonds, notes, or other
145 obligations, the signature or facsimile is valid and sufficient
146 for all purposes as if he or she had remained in office until
147 the delivery. The bonds, notes, or other obligations may be sold
148 at public or private sale for such price as the governing body
149 of the entity shall determine. Pending preparation of the
150 definitive bonds, the entity may issue interim certificates,
151 which shall be exchanged for the definitive bonds. The bonds may
152 be secured by a form of credit enhancement, if any, as the
153 entity deems appropriate. The bonds may be secured by an
154 indenture of trust or trust agreement. In addition, the
155 governing body of the legal entity may delegate, to an officer,
156 official, or agent of the legal entity as the governing body of
157 the legal entity may select, the power to determine the time;
158 manner of sale, public or private; maturities; rate of interest,
159 which may be fixed or may vary at the time and in accordance
160 with a specified formula or method of determination; and other
161 terms and conditions as may be deemed appropriate by the
162 officer, official, or agent so designated by the governing body
163 of the legal entity. However, the amount and maturity of the
164 bonds, notes, or other obligations and the interest rate of the
165 bonds, notes, or other obligations must be within the limits
166 prescribed by the governing body of the legal entity and its

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

167 resolution delegating to an officer, official, or agent the
168 power to authorize the issuance and sale of the bonds, notes, or
169 other obligations.

170 9. Bonds, notes, or other obligations issued under this
171 paragraph may be validated as provided in chapter 75. The
172 complaint in any action to validate the bonds, notes, or other
173 obligations must be filed only in the Circuit Court for Leon
174 County. The notice required to be published by s. 75.06 must be
175 published in Leon County and in each county that is a member of
176 the entity issuing the bonds, notes, or other obligations, or in
177 which a member of the entity is located, and the complaint and
178 order of the circuit court must be served only on the State
179 Attorney of the Second Judicial Circuit and on the state
180 attorney of each circuit in each county that is a member of the
181 entity issuing the bonds, notes, or other obligations or in
182 which a member of the entity is located. Section 75.04(2) does
183 not apply to a complaint for validation brought by the legal
184 entity.

185 10. The accomplishment of the authorized purposes of a
186 legal entity created under this paragraph is in all respects for
187 the benefit of the people of the state, for the increase of
188 their commerce and prosperity, and for the improvement of their
189 health and living conditions. Since the legal entity will
190 perform essential governmental functions for the public health,
191 safety and welfare in accomplishing its purposes, the legal

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

192 entity is not required to pay any taxes or assessments of any
193 kind whatsoever upon any property acquired or used by it for
194 such purposes or upon any revenues at any time received by it, ~~and~~
195 whether the property is within or outside the jurisdiction of
196 members of the entity. The exemption provided in this paragraph
197 is not affected by the separate legal entity entering into
198 agreements with private firms or entities to provide for the
199 management, operation, or improvement of the utilities owned by
200 the separate legal entity. The bonds, notes, and other
201 obligations of an entity, their transfer, and the income
202 therefrom, including any profits made on the sale thereof, are
203 at all times free from taxation of any kind by the state or by
204 any political subdivision or other agency or instrumentality
205 thereof. The exemption granted in this subparagraph is not
206 applicable to any tax imposed by chapter 220 on interest,
207 income, or profits on debt obligations owned by corporations.

208

209

210

211

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

212

Remove line 148 and insert:

213

applicability; amending s. 163.01, F.S.; clarifying the tax

214

treatment of property located within and outside the

215

jurisdiction of a separate legal entity created under the

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 5

216 Florida Interlocal Cooperation Act of 1969; providing an
217 appropriation; providing

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 6

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 1. Section 206.052, Florida Statutes, is amended
7 to read:

8 206.052 Export of tax-free fuels.—

9 (1) A licensed exporter may purchase from a terminal
10 supplier at a terminal taxable motor fuels for export from this
11 state without paying the tax imposed pursuant to this part only
12 under the following circumstances:

13 (a) The exporter has designated to the terminal supplier
14 the destination for delivery of the fuel to a location outside
15 the state;

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COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 6

16 (b) The exporter is licensed in the state of destination
17 and has supplied the terminal supplier with that license number;

18 (c) The exporter has not been barred from making tax-free
19 exports by the department for violation of s. 206.051(5); and

20 (d) The terminal supplier collects and remits to the state
21 of destination all taxes imposed on said fuel by the destination
22 state.

23 (2) A terminal supplier may purchase taxable motor fuels
24 from another terminal supplier at a terminal without paying the
25 tax imposed pursuant to this part only under the following
26 circumstances:

27 (a) The terminal supplier who purchased the motor fuels
28 sells the motor fuels to a licensed exporter for immediate
29 export from the state;

30 (b) The terminal supplier who purchased the motor fuels
31 has designated to the terminal supplier who sold the motor fuels
32 the destination for delivery of the fuel to a location outside
33 the state;

34 (c) The terminal supplier who purchased the motor fuels is
35 licensed in the state of destination and has supplied the
36 terminal supplier who sold the motor fuels with that license
37 number;

38 (d) The licensed exporter has not been barred from making
39 tax-free exports by the department for violation of s.
40 206.051(5); and

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Amendment No. 6

41 (e) The terminal supplier who sold the motor fuels
42 collects and remits to the state of destination all taxes
43 imposed on said fuel by the destination state.

44 (3)~~(2)~~ A licensed exporter shall not divert for sale or use
45 in this state any fuel designated to a destination outside this
46 state without first obtaining a diversion number from the
47 department as specified in s. 206.416(1)(b) and manually
48 recording that number on the shipping paper prior to diversion
49 of fuel for sale or use in this state.

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

Remove line 148 and insert:
applicability; amending s. 206.052, F.S.; providing a motor fuel
tax exemption for a supplier who sells motor fuel to another
person for export to another state under certain circumstances;
providing an appropriation; providing

Amendment No. 7

COMMITTEE/SUBCOMMITTEE ACTION

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

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 37. Effective July 1, 2019, section 7 of chapter
7 2016-220, Laws of Florida, is amended to read:

8 Section 7. Effective July 1, 2019, section 206.9825,
9 Florida Statutes, as amended by this act, is amended to read:
10 206.9825 Aviation fuel tax.--

11 (1)(a) Except as otherwise provided in this part, an excise
12 tax of 4.27 cents per gallon of aviation fuel is imposed upon
13 every gallon of aviation fuel sold in this state, or brought
14 into this state for use, upon which such tax has not been paid
15 or the payment thereof has not been lawfully assumed by some
16 person handling the same in this state. Fuel taxed pursuant to

PCB WMC 18-03 a8

Published On: 2/13/2018 7:51:41 PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 7

17 this part is not subject to the taxes imposed by ss.
18 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

19 (b)1. Sales of aviation fuel to, and exclusively used for
20 flight training through a school of aeronautics or college of
21 aviation by, a college based in this state which is a tax-exempt
22 organization under s. 501(c)(3) of the Internal Revenue Code or
23 a university based in this state are exempt from the tax imposed
24 by this part if the college or university:

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

27 b. Offers a graduate program in aeronautical or aerospace
28 engineering or offers flight training through a school of
29 aeronautics or college of aviation.

30 2. A licensed wholesaler or terminal supplier that sells
31 aviation fuel to a college or university qualified under this
32 paragraph and that does not collect the aviation fuel tax from
33 the college or university on such sale may receive an ultimate
34 vendor credit for the 4.27-cent excise tax previously paid on
35 the aviation fuel delivered to such college or university.

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

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COMMITTEE/SUBCOMMITTEE AMENDMENT

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41 (2) Beginning July 1, 2019, the excise tax provided by this
42 section and paid by an air carrier licensed under 14 C.F.R. part
43 121, 14 C.F.R. 129, or 14 C.F.R. 135 of the Code of Federal
44 Regulations is 2.85 cents per gallon.

45 (3)(2)(a) An excise tax of 4.27 cents per gallon is imposed
46 on each gallon of kerosene in the same manner as prescribed for
47 diesel fuel under ss. 206.87(2) and 206.872.

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

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

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

62 (4)(3) An excise tax of 4.27 cents per gallon is imposed on
63 each gallon of aviation gasoline in the manner prescribed by
64 paragraph (3)(a) (2)(a). However, the exemptions allowed by
65 paragraph (3)(b) (2)(b) do not apply to aviation gasoline.

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66 (5)~~(4)~~ Any licensed wholesaler or terminal supplier that
67 delivers undyed kerosene to a residence for home heating or
68 cooking may receive a credit or refund as the ultimate vendor of
69 the kerosene for the 4.27-cent excise tax previously paid.

70 (6)~~(5)~~ Any licensed wholesaler or terminal supplier that
71 delivers undyed kerosene to a retail dealer not licensed as a
72 wholesaler or terminal supplier for sale as a home heating or
73 cooking fuel may receive a credit or refund as the ultimate
74 vendor of the kerosene for the 4.27-cent excise tax previously
75 paid, provided the retail dealer has no facility for fueling
76 highway vehicles from the tank in which the kerosene is stored.

77 (7)~~(6)~~ Any person who fails to meet the requirements of
78 this section is subject to a backup tax as provided by s.
79 206.873.

80

81

82

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

83

Remove line 148 and insert:

84

applicability; amending chapter 2016-220, Laws of Florida;

85

revising the rate of the excise tax on certain aviation fuels on

86

a specified date; providing an appropriation; providing