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CS/HB 7087, Engrossed 2

2018 Legislature

1
2 An act relating to taxation; amending s. 20.21, F.S.;
3 providing for the appointment of the taxpayers' rights
4 advocate within the Department of Revenue by the Chief
5 Inspector General rather than by the department's
6 executive director; revising the supervisory authority
7 over the taxpayers' rights advocate; providing that
8 the taxpayers' rights advocate may be removed from
9 office only by the Chief Inspector General; requiring
10 the taxpayers' rights advocate to furnish an annual
11 report to the Governor, the Legislature, and the Chief
12 Inspector General by a specified date; providing
13 requirements for the report; providing that the person
14 who serves as the taxpayers' rights advocate as of a
15 certain date shall continue to serve in such capacity
16 until he or she voluntarily leaves the position or is
17 removed by the Chief Inspector General; amending s.
18 28.241, F.S.; providing for a specified distribution
19 of certain trial and appellate proceeding filing fees
20 to the Miami-Dade County Clerk of Court; requiring
21 that a specified portion of filing fees for trial and
22 appellate proceedings be deposited into the State
23 Courts Revenue Trust Fund rather than the General
24 Revenue Fund; amending s. 125.0104, F.S.; authorizing
25 counties imposing the tourist development tax to use

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26 | the tax revenues to finance channel, estuary, or
27 | lagoon improvements; authorizing such counties to use
28 | the tax revenues for the construction of beach groins;
29 | authorizing counties imposing the tax to use the tax
30 | revenues, under certain circumstances and subject to
31 | certain conditions and restrictions, for specified
32 | purposes and costs relating to public facilities;
33 | defining the term "public facilities"; specifying
34 | circumstances under which the tax revenues may be
35 | expended for such public facilities; amending s.
36 | 159.621, F.S.; providing a documentary stamp tax
37 | exemption for notes and mortgages that are given in
38 | connection with a loan made by or on behalf of a
39 | housing financing authority; providing requirements
40 | for the exemption; revising applicability; amending s.
41 | 163.01, F.S.; specifying the applicability of a
42 | certain tax exemption for property located within or
43 | outside the jurisdiction of specified legal entities
44 | created under the Florida Interlocal Cooperation Act
45 | of 1969; creating s. 193.0237, F.S.; defining terms;
46 | prohibiting separate ad valorem taxes or non-ad
47 | valorem assessments against the land upon which a
48 | multiple parcel building is located; specifying
49 | requirements for property appraisers in allocating the
50 | value of land containing a multiple parcel building

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51 among the parcels; providing that a condominium,
52 timeshare, or cooperative may be created within a
53 parcel in a multiple parcel building; specifying the
54 allocation of land value to the assessed value of
55 parcels containing condominiums and of parcels
56 containing cooperatives; requiring that each parcel in
57 a multiple parcel building be assigned a tax folio
58 number; providing an exception; providing construction
59 relating to the survival and enforceability of
60 recorded instrument provisions affecting a certain
61 parcel in a multiple parcel building; providing
62 applicability; amending s. 193.155, F.S.; providing
63 that an owner of homestead property that was
64 significantly damaged or destroyed as a result of a
65 named tropical storm or hurricane may elect to have
66 such property deemed abandoned, for the purpose of
67 receiving a certain assessment reduction, if the owner
68 establishes a new homestead property by a specified
69 date; providing retroactive applicability; creating s.
70 193.4516, F.S.; specifying a limitation on ad valorem
71 tax assessments for tangible personal property that is
72 owned and operated by a citrus fruit packing or
73 processing facility and that is unused due to the
74 effects of a certain hurricane or to citrus greening;
75 defining the term "citrus"; providing applicability;

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76 | amending s. 193.461, F.S.; revising the definition of
77 | the term "agricultural purposes"; providing that
78 | certain lands classified for assessment purposes as
79 | agricultural lands which are not being used for
80 | agricultural production must continue to be classified
81 | as agricultural lands until a specified date;
82 | providing construction; providing applicability;
83 | amending s. 194.032, F.S.; authorizing value
84 | adjustment boards to meet to hear appeals pertaining
85 | to specified tax abatements; amending s. 196.173,
86 | F.S.; revising the military operations that qualify
87 | certain servicemembers for an additional ad valorem
88 | tax exemption; amending s. 196.24, F.S.; deleting a
89 | condition for unremarried spouses of deceased disabled
90 | ex-servicemembers to claim a certain ad valorem tax
91 | exemption; creating s. 197.318, F.S.; defining terms;
92 | providing for the abatement of ad valorem taxes for
93 | residential improvements damaged or destroyed by
94 | certain hurricanes; providing procedures and
95 | requirements for filing applications for the
96 | abatement; specifying requirements for property
97 | appraisers and tax collectors; providing construction;
98 | providing retroactive applicability; providing for
99 | expiration; amending s. 197.3631, F.S.; specifying
100 | requirements for the levy and allocation of non-ad

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101 valorem assessments on land containing a multiple
 102 parcel building; defining the terms "multiple parcel
 103 building" and "parcel"; amending s. 197.572, F.S.;
 104 providing that easements supporting improvements that
 105 may be constructed above lands survive tax sales and
 106 tax deeds of such lands; amending s. 197.573, F.S.;
 107 specifying that a provision relating to the survival
 108 and enforceability of restrictions and covenants after
 109 a tax sale applies to recorded instruments other than
 110 deeds; revising covenants that are excluded from
 111 applicability; amending s. 201.02, F.S.; providing a
 112 documentary stamp tax exemption for certain
 113 instruments transferring or conveying homestead
 114 property interests between spouses; providing
 115 applicability; defining the term "homestead property";
 116 creating s. 201.25, F.S.; providing exemptions from
 117 documentary stamp taxes for certain loans made by the
 118 Florida Small Business Emergency Bridge Loan Program
 119 and the Agricultural Economic Development Program;
 120 amending s. 202.24, F.S.; adding security funds to a
 121 list of certain taxes, charges, fees, or other
 122 impositions that public bodies are prohibited from
 123 imposing on dealers of communications services by
 124 ordinance or agreement; creating s. 205.055, F.S.;
 125 providing an exemption from local business taxes and

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126 fees for certain veterans, spouses and unremarried
 127 surviving spouses of such veterans, spouses of certain
 128 active duty military servicemembers, specified low-
 129 income individuals, and certain businesses in which a
 130 majority interest is owned by exempt individuals;
 131 providing requirements for requesting the exemption;
 132 repealing s. 205.171, F.S., relating to exemptions
 133 allowed for disabled veterans of any war or their
 134 unremarried spouses; authorizing municipalities that
 135 impose certain business taxes to continue imposing
 136 such taxes and to revise the definition of the term
 137 "merchant" by ordinance; prohibiting such
 138 municipalities from revising certain tax rates;
 139 amending s. 206.052, F.S.; exempting certain terminal
 140 suppliers from paying the motor fuel tax under
 141 specified circumstances; creating s. 206.9826, F.S.;
 142 providing that certain air carriers are entitled to
 143 receive a specified refund on purchased aviation fuel;
 144 specifying a limitation on such refund; amending s.
 145 206.9952, F.S.; conforming provisions to changes made
 146 by the act; amending s. 206.9955, F.S.; delaying the
 147 effective date of certain taxes on natural gas fuel;
 148 revising the calculation of certain taxes by the
 149 department; amending s. 206.996, F.S.; conforming a
 150 provision to changes made by the act; creating s.

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151 210.205, F.S.; requiring the H. Lee Moffitt Cancer
 152 Center and Research Institute to annually report
 153 information regarding the expenditure of cigarette tax
 154 distributions to the Office of Economic and
 155 Demographic Research; amending s. 212.031, F.S.;
 156 reducing the tax levied on rental or license fees
 157 charged for the use of real property; amending s.
 158 212.055, F.S.; revising the definition of the term
 159 "infrastructure" for purposes of the local government
 160 infrastructure surtax; defining the term
 161 "instructional technology"; requiring performance
 162 audits of programs associated with a proposed adoption
 163 of a discretionary sales surtax by a county or school
 164 district; requiring the Office of Program Policy
 165 Analysis and Government Accountability to hire an
 166 independent certified public accountant to conduct
 167 such performance audits; authorizing the office to use
 168 carryforward funds to pay for such services;
 169 specifying a time period within which the performance
 170 audit must be completed and made available; defining
 171 the term "performance audit"; providing applicability;
 172 amending s. 212.08, F.S.; providing a sales and use
 173 tax exemption for liquefied petroleum gases used in
 174 certain farm equipment; providing a sales and use tax
 175 exemption for electricity used on the farm in the

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176 raising of aquaculture products or used in
 177 packinghouses for packing or preparing fish; defining
 178 the term "fish"; revising, at specified timeframes,
 179 the total amount of community contribution tax credits
 180 which may be granted; providing a sales and use tax
 181 exemption for industrial machinery and equipment
 182 purchased for use in aquacultural activities; defining
 183 terms; revising applicability of sales and use tax
 184 exemptions for certain charges for electricity and
 185 steam uses and certain industrial machinery and
 186 equipment; defining the term "NAICS"; providing a
 187 sales and use tax exemption for recycling roll off
 188 containers used by certain businesses for certain
 189 purposes; defining the term "NAICS"; amending s.
 190 212.12, F.S.; requiring the department to make
 191 available the tax amounts and brackets applicable to
 192 transactions subject to the sales tax on commercial
 193 leases of real property; creating s. 212.205, F.S.;
 194 requiring certain recipients of sales tax
 195 distributions to annually report information related
 196 to expenditures of those distributions to the Office
 197 of Economic and Demographic Research; amending s.
 198 213.018, F.S.; conforming a provision to changes made
 199 by the act; amending s. 213.053, F.S.; requiring that
 200 information received by the department in connection

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201 with the administration of taxes be made available to
202 the taxpayers' rights advocate and the coordinator of
203 the Office of Economic and Demographic Research, or
204 their authorized agents, in the performance of their
205 official duties; creating s. 218.131, F.S.; requiring
206 the Legislature to appropriate moneys, during a
207 specified fiscal year, to a specified county and to
208 fiscally constrained counties and taxing jurisdictions
209 within such counties which experience a reduction in
210 ad valorem tax revenue as a result of certain tax
211 abatements related to specified hurricanes; specifying
212 requirements for such counties and jurisdictions to
213 apply to participate in the distribution; providing
214 for a reversion of a share of funds if such county or
215 jurisdiction fails to apply; creating s. 218.135,
216 F.S.; requiring the Legislature to appropriate funds
217 to offset reductions in ad valorem taxes as a result
218 of certain assessment limitations on the value of
219 certain citrus packing and processing equipment;
220 specifying requirements for such counties and
221 jurisdictions to apply to participate in the
222 distribution; specifying the calculation of such
223 reductions; providing for a reversion of a share of
224 funds if such county or jurisdiction fails to apply;
225 providing an appropriation; amending s. 220.183, F.S.;

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226 | revising, at specified timeframes, the total amount of
 227 | community contribution tax credits that may be
 228 | granted; amending s. 220.1845, F.S.; increasing, for a
 229 | specified fiscal year, the total amount of
 230 | contaminated site rehabilitation tax credits; amending
 231 | s. 318.14, F.S.; providing a specified reduction in
 232 | civil penalty for persons who are cited for certain
 233 | noncriminal traffic infractions and who elect to
 234 | attend a certain driver improvement course; revising
 235 | the percentage of a certain civil penalty that must be
 236 | deposited in the State Courts Revenue Trust Fund;
 237 | amending s. 318.15, F.S.; conforming a provision to
 238 | changes made by the act; amending s. 320.08, F.S.;
 239 | revising a condition under which certain truck
 240 | tractors and heavy trucks used for certain purposes
 241 | are eligible for specified license plate fees;
 242 | amending s. 376.30781, F.S.; increasing, for a
 243 | specified fiscal year, the total amount of tax credits
 244 | for the rehabilitation of drycleaning-solvent-
 245 | contaminated sites and brownfield sites in designated
 246 | brownfield areas; creating ch. 451, F.S., entitled
 247 | "Marketplace Contractors"; creating s. 451.01, F.S.;
 248 | defining terms; creating s. 451.02, F.S.; providing
 249 | that a marketplace contractor is deemed an independent
 250 | contractor if specified conditions are met; providing

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251 applicability and construction; amending s. 624.5105,
 252 F.S.; revising, at specified timeframes, the total
 253 amount of community contribution tax credits that may
 254 be granted; amending s. 741.01, F.S.; providing for a
 255 specified portion of a fee paid to the clerk of the
 256 circuit court for the issuance of a marriage license
 257 to be monthly deposited into the State Courts Revenue
 258 Trust Fund rather than the General Revenue Fund;
 259 amending s. 1011.71, F.S.; increasing the per-student
 260 limit of district school taxes that may be expended by
 261 school districts for certain purposes; providing sales
 262 tax exemptions for the retail sale of certain clothing
 263 and school supplies during a specified timeframe;
 264 defining terms; providing exceptions; authorizing
 265 certain dealers to opt out of participating in such
 266 tax exemption; providing requirements for such
 267 dealers; authorizing the department to adopt emergency
 268 rules; providing an appropriation; providing a sales
 269 tax exemption for specified disaster preparedness
 270 supplies during a specified timeframe; authorizing the
 271 department to adopt emergency rules; providing
 272 exceptions to the exemption; providing an
 273 appropriation; providing a sales tax exemption, during
 274 a specified timeframe, for certain equipment used to
 275 generate emergency electric energy in nursing homes

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276 and assisted living facilities; requiring a purchaser
 277 to provide a dealer with a specified affidavit;
 278 specifying a limit to the exemption; providing
 279 procedures and requirements for filing applications
 280 for a refund of previously paid taxes; providing
 281 penalties for the furnishing of false affidavits;
 282 providing rulemaking authority to the department;
 283 providing construction; providing retroactive
 284 operation; providing a sales tax exemption for certain
 285 fencing materials used in agriculture during a
 286 specified timeframe; providing procedures and
 287 requirements for filing applications for the refund of
 288 previously paid taxes; providing penalties for the
 289 furnishing of false affidavits; providing rulemaking
 290 authority to the department; providing construction;
 291 providing retroactive applicability; providing a sales
 292 tax exemption for certain building materials used to
 293 repair nonresidential farm buildings and purchased
 294 during a specified timeframe; defining terms;
 295 providing procedures and requirements for filing
 296 applications for a refund of taxes previously paid;
 297 providing penalties for the furnishing of false
 298 affidavits; providing rulemaking authority to the
 299 department; providing construction; providing
 300 retroactive applicability; providing an exemption from

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301 taxes on fuel used for agricultural shipment and
 302 purchased and used during a specified timeframe;
 303 defining terms; providing procedures and requirements
 304 for filing applications for a refund of previously
 305 paid taxes; providing penalties for the furnishing of
 306 false affidavits; providing applicability of a certain
 307 tax; providing rulemaking authority to the department;
 308 providing construction; providing retroactive
 309 applicability; providing applicability; providing an
 310 appropriation; providing a directive to the Division
 311 of Law Revision and Information; providing effective
 312 dates.

313
 314 Be It Enacted by the Legislature of the State of Florida:

315
 316 Section 1. Subsection (3) of section 20.21, Florida
 317 Statutes, is amended to read:

318 20.21 Department of Revenue.—There is created a Department
 319 of Revenue.

320 (3) The position of taxpayers' rights advocate is created
 321 within the Department of Revenue. The taxpayers' rights advocate
 322 shall be appointed by the Chief Inspector General but is under
 323 the general supervision of the executive director for
 324 administrative purposes. The taxpayers' rights advocate must
 325 report to the Chief Inspector General and may be removed from

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326 office only by the Chief Inspector General ~~shall be appointed by~~
327 ~~and report to the executive director of the department.~~ The
328 responsibilities of the taxpayers' rights advocate include, but
329 are not limited to, the following:

330 (a) Facilitating the resolution of taxpayer complaints and
331 problems which have not been resolved through normal
332 administrative channels within the department, including any
333 taxpayer complaints regarding unsatisfactory treatment of
334 taxpayers by employees of the department.

335 (b) Issuing a stay action on behalf of a taxpayer who has
336 suffered or is about to suffer irreparable loss as a result of
337 action by the department.

338 (c) On or before January 1 of each year, the taxpayers'
339 rights advocate shall furnish to the Governor, the President of
340 the Senate, the Speaker of the House of Representatives, and the
341 Chief Inspector General a report that must include the
342 following:

343 1. The objectives of the taxpayers' rights advocate for
344 the upcoming fiscal year.

345 2. The number of complaints filed in the previous fiscal
346 year.

347 3. A summary of resolutions or outstanding issues from the
348 previous fiscal year report.

349 4. A summary of the most common problems encountered by
350 taxpayers, including a description of the nature of the

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351 problems, and the number of complaints for each such problem.

352 5. The initiatives the taxpayers' rights advocate has
353 taken or is planning to take to improve taxpayer services and
354 the department's responsiveness.

355 6. Recommendations for administrative or legislative
356 action as appropriate to resolve problems encountered by
357 taxpayers.

358 7. Other information as the taxpayers' rights advocate may
359 deem advisable.

360

361 The report must contain a complete and substantive analysis in
362 addition to statistical information.

363 Section 2. The person who serves as the taxpayers' rights
364 advocate as of July 1, 2018, shall continue to serve in that
365 capacity until such person voluntarily leaves the position or is
366 removed by the Chief Inspector General.

367 Section 3. Paragraph (a) of subsection (1) of section
368 28.241, Florida Statutes, is amended to read:

369 28.241 Filing fees for trial and appellate proceedings.—

370 (1) Filing fees are due at the time a party files a
371 pleading to initiate a proceeding or files a pleading for
372 relief. Reopen fees are due at the time a party files a pleading
373 to reopen a proceeding if at least 90 days have elapsed since
374 the filing of a final order or final judgment with the clerk. If
375 a fee is not paid upon the filing of the pleading as required

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376 | under this section, the clerk shall pursue collection of the fee
 377 | pursuant to s. 28.246.

378 | (a)1.a. Except as provided in sub-subparagraph b. and
 379 | subparagraph 2., the party instituting any civil action, suit,
 380 | or proceeding in the circuit court shall pay to the clerk of
 381 | that court a filing fee of up to \$395 in all cases in which
 382 | there are not more than five defendants and an additional filing
 383 | fee of up to \$2.50 for each defendant in excess of five. Of the
 384 | first \$200 in filing fees, \$195 must be remitted to the
 385 | Department of Revenue for deposit into the State Courts Revenue
 386 | Trust Fund, \$4 must be remitted to the Department of Revenue for
 387 | deposit into the Administrative Trust Fund within the Department
 388 | of Financial Services and used to fund the contract with the
 389 | Florida Clerks of Court Operations Corporation created in s.
 390 | 28.35, and \$1 must be remitted to the Department of Revenue for
 391 | deposit into the Administrative Trust Fund within the Department
 392 | of Financial Services to fund audits of individual clerks'
 393 | court-related expenditures conducted by the Department of
 394 | Financial Services. By the 10th of each month, the clerk shall
 395 | submit that portion of the filing fees collected in the previous
 396 | month which is in excess of one-twelfth of the clerk's total
 397 | budget to the Department of Revenue for deposit into the Clerks
 398 | of the Court Trust Fund.

399 | b. The party instituting any civil action, suit, or
 400 | proceeding in the circuit court under chapter 39, chapter 61,

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401 chapter 741, chapter 742, chapter 747, chapter 752, or chapter
402 753 shall pay to the clerk of that court a filing fee of up to
403 \$295 in all cases in which there are not more than five
404 defendants and an additional filing fee of up to \$2.50 for each
405 defendant in excess of five. Of the first \$100 in filing fees,
406 \$95 must be remitted to the Department of Revenue for deposit
407 into the State Courts Revenue Trust Fund, \$4 must be remitted to
408 the Department of Revenue for deposit into the Administrative
409 Trust Fund within the Department of Financial Services and used
410 to fund the contract with the Florida Clerks of Court Operations
411 Corporation created in s. 28.35, and \$1 must be remitted to the
412 Department of Revenue for deposit into the Administrative Trust
413 Fund within the Department of Financial Services to fund audits
414 of individual clerks' court-related expenditures conducted by
415 the Department of Financial Services.

416 c. An additional filing fee of \$4 shall be paid to the
417 clerk. The clerk shall remit \$3.50 to the Department of Revenue
418 for deposit into the Court Education Trust Fund and shall remit
419 50 cents to the Department of Revenue for deposit into the
420 Administrative Trust Fund within the Department of Financial
421 Services to fund clerk education provided by the Florida Clerks
422 of Court Operations Corporation. An additional filing fee of up
423 to \$18 shall be paid by the party seeking each severance that is
424 granted. The clerk may impose an additional filing fee of up to
425 \$85 for all proceedings of garnishment, attachment, replevin,

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426 and distress. Postal charges incurred by the clerk of the
427 circuit court in making service by certified or registered mail
428 on defendants or other parties shall be paid by the party at
429 whose instance service is made. Additional fees, charges, or
430 costs may not be added to the filing fees imposed under this
431 section, except as authorized in this section or by general law.

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

436 b. A party shall estimate in writing the amount in
437 controversy of the claim upon filing the action. For purposes of
438 this subparagraph, the value of a mortgage foreclosure action is
439 based upon the principal due on the note secured by the
440 mortgage, plus interest owed on the note and any moneys advanced
441 by the lender for property taxes, insurance, and other advances
442 secured by the mortgage, at the time of filing the foreclosure.
443 The value shall also include the value of any tax certificates
444 related to the property. In stating the value of a mortgage
445 foreclosure claim, a party shall declare in writing the total
446 value of the claim, as well as the individual elements of the
447 value as prescribed in this sub-subparagraph.

448 c. In its order providing for the final disposition of the
449 matter, the court shall identify the actual value of the claim.
450 The clerk shall adjust the filing fee if there is a difference

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451 between the estimated amount in controversy and the actual value
 452 of the claim and collect any additional filing fee owed or
 453 provide a refund of excess filing fee paid.

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

455 (I) Three hundred and ninety-five dollars in all cases in
 456 which the value of the claim is \$50,000 or less and in which
 457 there are not more than five defendants. The party shall pay an
 458 additional filing fee of up to \$2.50 for each defendant in
 459 excess of five. Of the first \$200 in filing fees, \$195 must be
 460 remitted by the clerk to the Department of Revenue for deposit
 461 into the General Revenue Fund, \$4 must be remitted to the
 462 Department of Revenue for deposit into the Administrative Trust
 463 Fund within the Department of Financial Services and used to
 464 fund the contract with the Florida Clerks of Court Operations
 465 Corporation created in s. 28.35, and \$1 must be remitted to the
 466 Department of Revenue for deposit into the Administrative Trust
 467 Fund within the Department of Financial Services to fund audits
 468 of individual clerks' court-related expenditures conducted by
 469 the Department of Financial Services;

470 (II) Nine hundred dollars in all cases in which the value
 471 of the claim is more than \$50,000 but less than \$250,000 and in
 472 which there are not more than five defendants. The party shall
 473 pay an additional filing fee of up to \$2.50 for each defendant
 474 in excess of five. Of the first \$705 in filing fees, \$700 must
 475 be remitted by the clerk to the Department of Revenue for

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476 deposit into the General Revenue Fund, except that the first
 477 \$1.5 million in such filing fees remitted to the Department of
 478 Revenue and deposited into the General Revenue Fund in fiscal
 479 year 2018-2019 shall be distributed to the Miami-Dade County
 480 Clerk of Court; \$4 must be remitted to the Department of Revenue
 481 for deposit into the Administrative Trust Fund within the
 482 Department of Financial Services and used to fund the contract
 483 with the Florida Clerks of Court Operations Corporation created
 484 in s. 28.35;~~7~~ and \$1 must be remitted to the Department of
 485 Revenue for deposit into the Administrative Trust Fund within
 486 the Department of Financial Services to fund audits of
 487 individual clerks' court-related expenditures conducted by the
 488 Department of Financial Services; or

489 (III) One thousand nine hundred dollars in all cases in
 490 which the value of the claim is \$250,000 or more and in which
 491 there are not more than five defendants. The party shall pay an
 492 additional filing fee of up to \$2.50 for each defendant in
 493 excess of five. Of the first \$1,705 in filing fees, \$930 must be
 494 remitted by the clerk to the Department of Revenue for deposit
 495 into the General Revenue Fund, \$770 must be remitted to the
 496 Department of Revenue for deposit into the State Courts Revenue
 497 Trust Fund, \$4 must be remitted to the Department of Revenue for
 498 deposit into the Administrative Trust Fund within the Department
 499 of Financial Services to fund the contract with the Florida
 500 Clerks of Court Operations Corporation created in s. 28.35, and

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501 \$1 must be remitted to the Department of Revenue for deposit
 502 into the Administrative Trust Fund within the Department of
 503 Financial Services to fund audits of individual clerks' court-
 504 related expenditures conducted by the Department of Financial
 505 Services.

506 e. An additional filing fee of \$4 shall be paid to the
 507 clerk. The clerk shall remit \$3.50 to the Department of Revenue
 508 for deposit into the Court Education Trust Fund and shall remit
 509 50 cents to the Department of Revenue for deposit into the
 510 Administrative Trust Fund within the Department of Financial
 511 Services to fund clerk education provided by the Florida Clerks
 512 of Court Operations Corporation. An additional filing fee of up
 513 to \$18 shall be paid by the party seeking each severance that is
 514 granted. The clerk may impose an additional filing fee of up to
 515 \$85 for all proceedings of garnishment, attachment, replevin,
 516 and distress. Postal charges incurred by the clerk of the
 517 circuit court in making service by certified or registered mail
 518 on defendants or other parties shall be paid by the party at
 519 whose instance service is made. Additional fees, charges, or
 520 costs may not be added to the filing fees imposed under this
 521 section, except as authorized in this section or by general law.

522 Section 4. Effective January 1, 2019, subsection (6) of
 523 section 28.241, Florida Statutes, is amended to read:

524 28.241 Filing fees for trial and appellate proceedings.—

525 (6) From each attorney appearing pro hac vice, the clerk

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526 | of the circuit court shall collect a fee of \$100. Of the fee,
 527 | the clerk must remit \$50 to the Department of Revenue for
 528 | deposit into the General Revenue Fund and \$50 to the Department
 529 | of Revenue for deposit into the State Courts Revenue Trust Fund.

530 | Section 5. Paragraph (a) of subsection (5) of section
 531 | 125.0104, Florida Statutes, is amended to read:

532 | 125.0104 Tourist development tax; procedure for levying;
 533 | authorized uses; referendum; enforcement.—

534 | (5) AUTHORIZED USES OF REVENUE.—

535 | (a) All tax revenues received pursuant to this section by
 536 | a county imposing the tourist development tax shall be used by
 537 | that county for the following purposes only:

538 | 1. To acquire, construct, extend, enlarge, remodel,
 539 | repair, improve, maintain, operate, or promote one or more:

540 | a. Publicly owned and operated convention centers, sports
 541 | stadiums, sports arenas, coliseums, or auditoriums within the
 542 | boundaries of the county or subcounty special taxing district in
 543 | which the tax is levied;

544 | b. Auditoriums that are publicly owned but are operated by
 545 | organizations that are exempt from federal taxation pursuant to
 546 | 26 U.S.C. s. 501(c)(3) and open to the public, within the
 547 | boundaries of the county or subcounty special taxing district in
 548 | which the tax is levied; or

549 | c. Aquariums or museums that are publicly owned and
 550 | operated or owned and operated by not-for-profit organizations

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551 and open to the public, within the boundaries of the county or
 552 subcounty special taxing district in which the tax is levied;

553 2. To promote zoological parks that are publicly owned and
 554 operated or owned and operated by not-for-profit organizations
 555 and open to the public;

556 3. To promote and advertise tourism in this state and
 557 nationally and internationally; however, if tax revenues are
 558 expended for an activity, service, venue, or event, the
 559 activity, service, venue, or event must have as one of its main
 560 purposes the attraction of tourists as evidenced by the
 561 promotion of the activity, service, venue, or event to tourists;

562 4. To fund convention bureaus, tourist bureaus, tourist
 563 information centers, and news bureaus as county agencies or by
 564 contract with the chambers of commerce or similar associations
 565 in the county, which may include any indirect administrative
 566 costs for services performed by the county on behalf of the
 567 promotion agency; ~~or~~

568 5. To finance beach park facilities, or beach, channel,
 569 estuary, or lagoon improvement, maintenance, renourishment,
 570 restoration, and erosion control, including construction of
 571 beach groins and shoreline protection, enhancement, cleanup, or
 572 restoration of inland lakes and rivers to which there is public
 573 access as those uses relate to the physical preservation of the
 574 beach, shoreline, channel, estuary, lagoon, or inland lake or
 575 river. However, any funds identified by a county as the local

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576 matching source for beach renourishment, restoration, or erosion
 577 control projects included in the long-range budget plan of the
 578 state's Beach Management Plan, pursuant to s. 161.091, or funds
 579 contractually obligated by a county in the financial plan for a
 580 federally authorized shore protection project may not be used or
 581 loaned for any other purpose. In counties of fewer than 100,000
 582 population, up to 10 percent of the revenues from the tourist
 583 development tax may be used for beach park facilities; ~~or-~~

584 6. To acquire, construct, extend, enlarge, remodel,
 585 repair, improve, maintain, operate, or finance public facilities
 586 within the boundaries of the county or subcounty special taxing
 587 district in which the tax is levied, if the public facilities
 588 are needed to increase tourist-related business activities in
 589 the county or subcounty special district and are recommended by
 590 the county tourist development council created pursuant to
 591 paragraph (4) (e). Tax revenues may be used for any related land
 592 acquisition, land improvement, design and engineering costs, and
 593 all other professional and related costs required to bring the
 594 public facilities into service. As used in this subparagraph,
 595 the term "public facilities" means major capital improvements
 596 that have a life expectancy of 5 or more years, including, but
 597 not limited to, transportation, sanitary sewer, solid waste,
 598 drainage, potable water, and pedestrian facilities. Tax revenues
 599 may be used for these purposes only if the following conditions
 600 are satisfied:

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601 a. In the county fiscal year immediately preceding the
 602 fiscal year in which the tax revenues were initially used for
 603 such purposes, at least \$10 million in tourist development tax
 604 revenue was received;

605 b. The county governing board approves the use for the
 606 proposed public facilities by a vote of at least two-thirds of
 607 its membership;

608 c. No more than 70 percent of the cost of the proposed
 609 public facilities will be paid for with tourist development tax
 610 revenues, and sources of funding for the remaining cost are
 611 identified and confirmed by the county governing board;

612 d. At least 40 percent of all tourist development tax
 613 revenues collected in the county are spent to promote and
 614 advertise tourism as provided by this subsection; and

615 e. An independent professional analysis, performed at the
 616 expense of the county tourist development council, demonstrates
 617 the positive impact of the infrastructure project on tourist-
 618 related businesses in the county.

619
 620 Subparagraphs 1. and 2. may be implemented through service
 621 contracts and leases with lessees that have sufficient expertise
 622 or financial capability to operate such facilities.

623 Section 6. Section 159.621, Florida Statutes, is amended
 624 to read:

625 159.621 Housing bonds exempted from taxation; notes and

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626 mortgages exempted from excise tax on documents.—

627 (1) The bonds of a housing finance authority issued under
 628 this act, together with all notes, mortgages, security
 629 agreements, letters of credit, or other instruments which arise
 630 out of or are given to secure the repayment of bonds issued in
 631 connection with the financing of any housing development under
 632 this part, as well as the interest thereon and income therefrom,
 633 shall be exempt from all taxes.

634 (2) Any note or mortgage given in connection with a loan
 635 made by or on behalf of a housing finance authority under s.
 636 159.608(8) is exempt from the excise tax on documents under
 637 chapter 201 if, at the time the note or mortgage is recorded,
 638 the housing finance authority records an affidavit signed by an
 639 agent of the housing authority which affirms that the loan was
 640 made by or on behalf of the housing finance authority.

641
 642 The exemptions ~~exemption~~ granted by this section do not apply
 643 ~~shall not be applicable~~ to any tax imposed by chapter 220 on
 644 interest, income, or profits on debt obligations owned by
 645 corporations or to a deed for property financed by a housing
 646 finance authority.

647 Section 7. Paragraph (g) of subsection (7) of section
 648 163.01, Florida Statutes, is amended to read:

649 163.01 Florida Interlocal Cooperation Act of 1969.—

650 (7)

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651 (g)1. Notwithstanding any other provisions of this
 652 section, any separate legal entity created under this section,
 653 the membership of which is limited to municipalities and
 654 counties of the state, and which may include a special district
 655 in addition to a municipality or county or both, may acquire,
 656 own, construct, improve, operate, and manage public facilities,
 657 or finance facilities on behalf of any person, relating to a
 658 governmental function or purpose, including, but not limited to,
 659 wastewater facilities, water or alternative water supply
 660 facilities, and water reuse facilities, which may serve
 661 populations within or outside of the members of the entity.

662 Notwithstanding s. 367.171(7), any separate legal entity created
 663 under this paragraph is not subject to Public Service Commission
 664 jurisdiction. The separate legal entity may not provide utility
 665 services within the service area of an existing utility system
 666 unless it has received the consent of the utility.

667 2. For purposes of this paragraph, the term:

668 a. "Host government" means the governing body of the
 669 county, if the largest number of equivalent residential
 670 connections currently served by a system of the utility is
 671 located in the unincorporated area, or the governing body of a
 672 municipality, if the largest number of equivalent residential
 673 connections currently served by a system of the utility is
 674 located within that municipality's boundaries.

675 b. "Separate legal entity" means any entity created by

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676 interlocal agreement the membership of which is limited to two
677 or more special districts, municipalities, or counties of the
678 state, but which entity is legally separate and apart from any
679 of its member governments.

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

682 d. "Utility" means a water or wastewater utility and
683 includes every person, separate legal entity, lessee, trustee,
684 or receiver owning, operating, managing, or controlling a
685 system, or proposing construction of a system, who is providing,
686 or proposes to provide, water or wastewater service to the
687 public for compensation.

688 3. A separate legal entity that seeks to acquire any
689 utility shall notify the host government in writing by certified
690 mail about the contemplated acquisition not less than 30 days
691 before any proposed transfer of ownership, use, or possession of
692 any utility assets by such separate legal entity. The potential
693 acquisition notice shall be provided to the legislative head of
694 the governing body of the host government and to its chief
695 administrative officer and shall provide the name and address of
696 a contact person for the separate legal entity and information
697 identified in s. 367.071(4)(a) concerning the contemplated
698 acquisition.

699 4.a. Within 30 days following receipt of the notice, the
700 host government may adopt a resolution to become a member of the

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701 separate legal entity, adopt a resolution to approve the utility
702 acquisition, or adopt a resolution to prohibit the utility
703 acquisition by the separate legal entity if the host government
704 determines that the proposed acquisition is not in the public
705 interest. A resolution adopted by the host government which
706 prohibits the acquisition may include conditions that would make
707 the proposal acceptable to the host government.

708 b. If a host government adopts a membership resolution,
709 the separate legal entity shall accept the host government as a
710 member on the same basis as its existing members before any
711 transfer of ownership, use, or possession of the utility or the
712 utility facilities. If a host government adopts a resolution to
713 approve the utility acquisition, the separate legal entity may
714 complete the acquisition. If a host government adopts a
715 prohibition resolution, the separate legal entity may not
716 acquire the utility within that host government's territory
717 without the specific consent of the host government by future
718 resolution. If a host government does not adopt a prohibition
719 resolution or an approval resolution, the separate legal entity
720 may proceed to acquire the utility after the 30-day notice
721 period without further notice.

722 5. After the acquisition or construction of any utility
723 systems by a separate legal entity created under this paragraph,
724 revenues or any other income may not be transferred or paid to a
725 member of a separate legal entity, or to any other special

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726 | district, county, or municipality, from user fees or other
 727 | charges or revenues generated from customers that are not
 728 | physically located within the jurisdictional or service delivery
 729 | boundaries of the member, special district, county, or
 730 | municipality receiving the transfer or payment. Any transfer or
 731 | payment to a member, special district, or other local government
 732 | must be solely from user fees or other charges or revenues
 733 | generated from customers that are physically located within the
 734 | jurisdictional or service delivery boundaries of the member,
 735 | special district, or local government receiving the transfer of
 736 | payment.

737 | 6. This section is an alternative provision otherwise
 738 | provided by law as authorized in s. 4, Art. VIII of the State
 739 | Constitution for any transfer of power as a result of an
 740 | acquisition of a utility by a separate legal entity from a
 741 | municipality, county, or special district.

742 | 7. The entity may finance or refinance the acquisition,
 743 | construction, expansion, and improvement of such facilities
 744 | relating to a governmental function or purpose through the
 745 | issuance of its bonds, notes, or other obligations under this
 746 | section or as otherwise authorized by law. The entity has all
 747 | the powers provided by the interlocal agreement under which it
 748 | is created or which are necessary to finance, own, operate, or
 749 | manage the public facility, including, without limitation, the
 750 | power to establish rates, charges, and fees for products or

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751 services provided by it, the power to levy special assessments,
752 the power to sell or finance all or a portion of such facility,
753 and the power to contract with a public or private entity to
754 manage and operate such facilities or to provide or receive
755 facilities, services, or products. Except as may be limited by
756 the interlocal agreement under which the entity is created, all
757 of the privileges, benefits, powers, and terms of s. 125.01,
758 relating to counties, and s. 166.021, relating to
759 municipalities, are fully applicable to the entity. However,
760 neither the entity nor any of its members on behalf of the
761 entity may exercise the power of eminent domain over the
762 facilities or property of any existing water or wastewater plant
763 utility system, nor may the entity acquire title to any water or
764 wastewater plant utility facilities, other facilities, or
765 property which was acquired by the use of eminent domain after
766 the effective date of this act. Bonds, notes, and other
767 obligations issued by the entity are issued on behalf of the
768 public agencies that are members of the entity.

769 8. Any entity created under this section may also issue
770 bond anticipation notes in connection with the authorization,
771 issuance, and sale of bonds. The bonds may be issued as serial
772 bonds or as term bonds or both. Any entity may issue capital
773 appreciation bonds or variable rate bonds. Any bonds, notes, or
774 other obligations must be authorized by resolution of the
775 governing body of the entity and bear the date or dates; mature

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776 at the time or times, not exceeding 40 years from their
777 respective dates; bear interest at the rate or rates; be payable
778 at the time or times; be in the denomination; be in the form;
779 carry the registration privileges; be executed in the manner; be
780 payable from the sources and in the medium or payment and at the
781 place; and be subject to the terms of redemption, including
782 redemption prior to maturity, as the resolution may provide. If
783 any officer whose signature, or a facsimile of whose signature,
784 appears on any bonds, notes, or other obligations ceases to be
785 an officer before the delivery of the bonds, notes, or other
786 obligations, the signature or facsimile is valid and sufficient
787 for all purposes as if he or she had remained in office until
788 the delivery. The bonds, notes, or other obligations may be sold
789 at public or private sale for such price as the governing body
790 of the entity shall determine. Pending preparation of the
791 definitive bonds, the entity may issue interim certificates,
792 which shall be exchanged for the definitive bonds. The bonds may
793 be secured by a form of credit enhancement, if any, as the
794 entity deems appropriate. The bonds may be secured by an
795 indenture of trust or trust agreement. In addition, the
796 governing body of the legal entity may delegate, to an officer,
797 official, or agent of the legal entity as the governing body of
798 the legal entity may select, the power to determine the time;
799 manner of sale, public or private; maturities; rate of interest,
800 which may be fixed or may vary at the time and in accordance

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801 with a specified formula or method of determination; and other
802 terms and conditions as may be deemed appropriate by the
803 officer, official, or agent so designated by the governing body
804 of the legal entity. However, the amount and maturity of the
805 bonds, notes, or other obligations and the interest rate of the
806 bonds, notes, or other obligations must be within the limits
807 prescribed by the governing body of the legal entity and its
808 resolution delegating to an officer, official, or agent the
809 power to authorize the issuance and sale of the bonds, notes, or
810 other obligations.

811 9. Bonds, notes, or other obligations issued under this
812 paragraph may be validated as provided in chapter 75. The
813 complaint in any action to validate the bonds, notes, or other
814 obligations must be filed only in the Circuit Court for Leon
815 County. The notice required to be published by s. 75.06 must be
816 published in Leon County and in each county that is a member of
817 the entity issuing the bonds, notes, or other obligations, or in
818 which a member of the entity is located, and the complaint and
819 order of the circuit court must be served only on the State
820 Attorney of the Second Judicial Circuit and on the state
821 attorney of each circuit in each county that is a member of the
822 entity issuing the bonds, notes, or other obligations or in
823 which a member of the entity is located. Section 75.04(2) does
824 not apply to a complaint for validation brought by the legal
825 entity.

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826 10. The accomplishment of the authorized purposes of a
827 legal entity created under this paragraph is in all respects for
828 the benefit of the people of the state, for the increase of
829 their commerce and prosperity, and for the improvement of their
830 health and living conditions. Since the legal entity will
831 perform essential governmental functions for the public health,
832 safety, and welfare in accomplishing its purposes, the legal
833 entity is not required to pay any taxes or assessments of any
834 kind whatsoever upon any property acquired or used by it for
835 such purposes or upon any revenues at any time received by it,
836 whether the property is within or outside the jurisdiction of
837 members of the entity. The exemption provided in this paragraph
838 applies regardless of whether the separate legal entity enters
839 into agreements with private firms or entities to manage,
840 operate, or improve the utilities owned by the separate legal
841 entity. The bonds, notes, and other obligations of an entity,
842 their transfer, and the income therefrom, including any profits
843 made on the sale thereof, are at all times free from taxation of
844 any kind by the state or by any political subdivision or other
845 agency or instrumentality thereof. The exemption granted in this
846 subparagraph is not applicable to any tax imposed by chapter 220
847 on interest, income, or profits on debt obligations owned by
848 corporations.

849 Section 8. Effective upon this act becoming a law, section
850 193.0237, Florida Statutes, is created to read:

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851 193.0237 Assessment of multiple parcel buildings.—
 852 (1) As used in this section, the term:
 853 (a) "Multiple parcel building" means a building, other
 854 than a building consisting entirely of a single condominium,
 855 timeshare, or cooperative, which contains separate parcels that
 856 are vertically located, in whole or in part, on or over the same
 857 land.
 858 (b) "Parcel" means a portion of a multiple parcel building
 859 which is identified in a recorded instrument by a legal
 860 description that is sufficient for record ownership and
 861 conveyance by deed separately from any other portion of the
 862 building.
 863 (c) "Recorded instrument" means a declaration, covenant,
 864 easement, deed, plat, agreement, or other legal instrument,
 865 other than a lease, mortgage, or lien, which describes one or
 866 more parcels in a multiple parcel building and which is recorded
 867 in the public records of the county where the multiple parcel
 868 building is located.
 869 (2) The value of land upon which a multiple parcel
 870 building is located, regardless of ownership, may not be
 871 separately assessed and must be allocated among and included in
 872 the just value of all the parcels in the multiple parcel
 873 building as provided in subsection (3).
 874 (3) The property appraiser, for assessment purposes, must
 875 allocate all of the just value of the land among the parcels in

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876 | a multiple parcel building in the same proportion that the just
 877 | value of the improvements in each parcel bears to the total just
 878 | value of all the improvements in the entire multiple parcel
 879 | building.

880 | (4) A condominium, timeshare, or cooperative may be
 881 | created within a parcel in a multiple parcel building. Any land
 882 | value allocated to the just value of a parcel containing a
 883 | condominium must be further allocated among the condominium
 884 | units in that parcel in the manner required in s. 193.023(5).
 885 | Any land value allocated to the just value of a parcel
 886 | containing a cooperative must be further allocated among the
 887 | cooperative units in that parcel in the manner required in s.
 888 | 719.114.

889 | (5) Each parcel in a multiple parcel building must be
 890 | assigned a separate tax folio number. However, if a condominium
 891 | or cooperative is created within any such parcel, a separate tax
 892 | folio number must be assigned to each condominium unit or
 893 | cooperative unit, rather than to the parcel in which it was
 894 | created.

895 | (6) All provisions of a recorded instrument affecting a
 896 | parcel in a multiple parcel building, which parcel has been sold
 897 | for taxes or special assessments, survive and are enforceable
 898 | after the issuance of a tax deed or master's deed, or upon
 899 | foreclosure of an assessment, a certificate or lien, a tax deed,
 900 | a tax certificate, or a tax lien, to the same extent that such

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901 provisions would be enforceable against a voluntary grantee of
 902 the title immediately before the delivery of the tax deed,
 903 master's deed, or clerk's certificate of title as provided in s.
 904 197.573.

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

909 Section 9. Paragraph (m) is added to subsection (8) of
 910 section 193.155, Florida Statutes, to read:

911 193.155 Homestead assessments.—Homestead property shall be
 912 assessed at just value as of January 1, 1994. Property receiving
 913 the homestead exemption after January 1, 1994, shall be assessed
 914 at just value as of January 1 of the year in which the property
 915 receives the exemption unless the provisions of subsection (8)
 916 apply.

917 (8) Property assessed under this section shall be assessed
 918 at less than just value when the person who establishes a new
 919 homestead has received a homestead exemption as of January 1 of
 920 either of the 2 immediately preceding years. A person who
 921 establishes a new homestead as of January 1, 2008, is entitled
 922 to have the new homestead assessed at less than just value only
 923 if that person received a homestead exemption on January 1,
 924 2007, and only if this subsection applies retroactive to January
 925 1, 2008. For purposes of this subsection, a husband and wife who

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926 | owned and both permanently resided on a previous homestead shall
927 | each be considered to have received the homestead exemption even
928 | though only the husband or the wife applied for the homestead
929 | exemption on the previous homestead. The assessed value of the
930 | newly established homestead shall be determined as provided in
931 | this subsection.

932 | (m) For purposes of receiving an assessment reduction
933 | pursuant to this subsection, an owner of a homestead property
934 | that was significantly damaged or destroyed as a result of a
935 | named tropical storm or hurricane may elect, in the calendar
936 | year following the named tropical storm or hurricane, to have
937 | the significantly damaged or destroyed homestead deemed to have
938 | been abandoned as of the date of the named tropical storm or
939 | hurricane even though the owner received a homestead exemption
940 | on the property as of January 1 of the year immediately
941 | following the named tropical storm or hurricane. The election
942 | provided for in this paragraph is available only if the owner
943 | establishes a new homestead as of January 1 of the second year
944 | immediately following the storm or hurricane. This paragraph
945 | shall apply to homestead property damaged or destroyed on or
946 | after January 1, 2017.

947 | Section 10. Section 193.4516, Florida Statutes, is created
948 | to read:

949 | 193.4516 Assessment of citrus fruit packing and processing
950 | equipment rendered unused due to Hurricane Irma or citrus

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951 greening.—

952 (1) For purposes of ad valorem taxation, and applying to
 953 the 2018 tax roll only, tangible personal property owned and
 954 operated by a citrus fruit packing or processing facility is
 955 deemed to have a market value no greater than its value for
 956 salvage, provided the tangible personal property is no longer
 957 used in the operation of the facility due to the effects of
 958 Hurricane Irma or to citrus greening.

959 (2) As used in this section, the term "citrus" has the
 960 same meaning as provided in s. 581.011(7).

961 Section 11. The creation by this act of s. 193.4516,
 962 Florida Statutes, applies to the 2018 property tax roll.

963 Section 12. Subsection (5) of section 193.461, Florida
 964 Statutes, is amended, and subsection (8) is added to that
 965 section, to read:

966 193.461 Agricultural lands; classification and assessment;
 967 mandated eradication or quarantine program.—

968 (5) For the purpose of this section, the term
 969 "agricultural purposes" includes, but is not limited to,
 970 horticulture; floriculture; viticulture; forestry; dairy;
 971 livestock; poultry; bee; pisciculture, if the land is used
 972 principally for the production of tropical fish; aquaculture as
 973 defined in s. 597.0015; ~~including~~ algaculture; sod farming; and
 974 all forms of farm products as defined in s. 823.14(3) and farm
 975 production.

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976 (8) Lands classified for assessment purposes as
 977 agricultural lands, which are not being used for agricultural
 978 production due to a hurricane that made landfall in this state
 979 during calendar year 2017, must continue to be classified as
 980 agricultural lands for assessment purposes through December 31,
 981 2022, unless the lands are converted to a nonagricultural use.
 982 Lands converted to nonagricultural use are not covered by this
 983 subsection and must be assessed as otherwise provided by law.

984 Section 13. The amendment made by this act to s. 193.461,
 985 Florida Statutes, applies to the 2018 property tax roll.

986 Section 14. Paragraph (b) of subsection (1) of section
 987 194.032, Florida Statutes, is amended to read:

988 194.032 Hearing purposes; timetable.—

989 (1)

990 (b) Notwithstanding the provisions of paragraph (a), the
 991 value adjustment board may meet prior to the approval of the
 992 assessment rolls by the Department of Revenue, but not earlier
 993 than July 1, to hear appeals pertaining to the denial by the
 994 property appraiser of exemptions, tax abatements under s.
 995 197.318, agricultural and high-water recharge classifications,
 996 classifications as historic property used for commercial or
 997 certain nonprofit purposes, and deferrals under subparagraphs
 998 (a)2., 3., and 4. In such event, however, the board may not
 999 certify any assessments under s. 193.122 until the Department of
 1000 Revenue has approved the assessments in accordance with s.

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1001 193.1142 and all hearings have been held with respect to the
 1002 particular parcel under appeal.

1003 Section 15. Subsection (2) of section 196.173, Florida
 1004 Statutes, is amended to read:

1005 196.173 Exemption for deployed servicemembers.—

1006 (2) The exemption is available to servicemembers who were
 1007 deployed during the preceding calendar year on active duty
 1008 outside the continental United States, Alaska, or Hawaii in
 1009 support of any of the following military operations:

1010 (a) Operation Joint Task Force Bravo, which began in 1995.

1011 (b) Operation Joint Guardian, which began on June 12,
 1012 1999.

1013 (c) Operation Noble Eagle, which began on September 15,
 1014 2001.

1015 (d) Operation Enduring Freedom, which began on October 7,
 1016 2001, and ended on December 31, 2014.

1017 (e) Operations in the Balkans, which began in 2004.

1018 (f) Operation Nomad Shadow, which began in 2007.

1019 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
 1020 began in January 2007.

1021 (h) Operation Copper Dune, which began in 2009.

1022 (i) Operation Georgia Deployment Program, which began in
 1023 August 2009.

1024 ~~(j) Operation New Dawn, which began on September 1, 2010,~~
 1025 ~~and ended on December 15, 2011.~~

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1026 ~~(k) Operation Odyssey Dawn, which began on March 19, 2011,~~
 1027 ~~and ended on October 31, 2011.~~

1028 (j)~~(l)~~ Operation Spartan Shield, which began in June 2011.

1029 (k)~~(m)~~ Operation Observant Compass, which began in October
 1030 2011.

1031 (l)~~(n)~~ Operation Inherent Resolve, which began on August
 1032 8, 2014.

1033 (m)~~(o)~~ Operation Atlantic Resolve, which began in April
 1034 2014.

1035 (n)~~(p)~~ Operation Freedom's Sentinel, which began on
 1036 January 1, 2015.

1037 (o)~~(q)~~ Operation Resolute Support, which began in January
 1038 2015.

1039
 1040 The Department of Revenue shall notify all property appraisers
 1041 and tax collectors in this state of the designated military
 1042 operations.

1043 Section 16. Subsection (1) of section 196.24, Florida
 1044 Statutes, is amended to read:

1045 196.24 Exemption for disabled ex-servicemember or
 1046 surviving spouse; evidence of disability.-

1047 (1) Any ex-servicemember, as defined in s. 196.012, who is
 1048 a bona fide resident of the state, who was discharged under
 1049 honorable conditions, and who has been disabled to a degree of
 1050 10 percent or more by misfortune or while serving during a

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1051 period of wartime service as defined in s. 1.01(14) is entitled
 1052 to the exemption from taxation provided for in s. 3(b), Art. VII
 1053 of the State Constitution as provided in this section. Property
 1054 to the value of \$5,000 of such a person is exempt from taxation.
 1055 The production by him or her of a certificate of disability from
 1056 the United States Government or the United States Department of
 1057 Veterans Affairs or its predecessor before the property
 1058 appraiser of the county wherein the ex-servicemember's property
 1059 lies is prima facie evidence of the fact that he or she is
 1060 entitled to the exemption. The unremarried surviving spouse of
 1061 such a disabled ex-servicemember ~~who, on the date of the~~
 1062 ~~disabled ex-servicemember's death, had been married to the~~
 1063 ~~disabled ex-servicemember for at least 5 years~~ is also entitled
 1064 to the exemption.

1065 Section 17. Effective upon this act becoming a law,
 1066 section 197.318, Florida Statutes, is created to read:

1067 197.318 Abatement of taxes for residential improvements
 1068 damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.-

1069 (1) As used in this section, the term:

1070 (a) "Damage differential" means the product arrived at by
 1071 multiplying the percent change in value by a ratio, the
 1072 numerator of which is the number of days the residential
 1073 improvement was rendered uninhabitable in the year the hurricane
 1074 occurred, and the denominator of which is 365.

1075 (b) "Disaster relief credit" means the product arrived at

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1076 by multiplying the damage differential by the amount of timely
 1077 paid taxes that were initially levied in the year the hurricane
 1078 occurred.

1079 (c) "Hurricane" means any of the following:

1080 1. Hurricane Hermine, which occurred in calendar year
 1081 2016.

1082 2. Hurricane Matthew, which occurred in calendar year
 1083 2016.

1084 3. Hurricane Irma, which occurred in calendar year 2017.

1085 (d) "Percent change in value" means the difference between
 1086 a residential parcel's just value as of January 1 of the year in
 1087 which a hurricane occurred and its postdisaster just value
 1088 expressed as a percentage of the parcel's just value as of
 1089 January 1 of the year in which the hurricane occurred.

1090 (e) "Postdisaster just value" means the just value of the
 1091 residential parcel on January 1 of the year in which a hurricane
 1092 occurred, reduced to reflect the just value of the residential
 1093 improvement as provided in subsection (5) as a result of the
 1094 destruction and damage caused by the hurricane. Postdisaster
 1095 just value is determined only for purposes of calculating tax
 1096 abatements under this section and does not determine a parcel's
 1097 just value as of January 1 each year.

1098 (f) "Residential improvement" means a residential dwelling
 1099 or house that is owned and used as a homestead as defined in s.
 1100 196.012(13). A residential improvement does not include a

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1101 structure that is not essential to the use and occupancy of the
 1102 residential dwelling or house, including, but not limited to, a
 1103 detached utility building, detached carport, detached garage,
 1104 bulkhead, fence, or swimming pool, and does not include land.

1105 (g) "Uninhabitable" means the loss of use or occupancy,
 1106 resulting from Hurricanes Hermine or Matthew during the 2016
 1107 calendar year, or Hurricane Irma during the 2017 calendar year,
 1108 of a residential improvement for the purpose for which it was
 1109 constructed, as evidenced by documentation, including, but not
 1110 limited to, utility bills, insurance information, contractors'
 1111 statements, building permit applications, or building inspection
 1112 certificates of occupancy.

1113 (2) If a residential improvement is rendered uninhabitable
 1114 for at least 30 days due to damage or destruction to the
 1115 property caused by Hurricanes Hermine or Matthew during the 2016
 1116 calendar year or Hurricane Irma during the 2017 calendar year,
 1117 taxes initially levied in 2019 may be abated in the following
 1118 manner:

1119 (a) The property owner must file an application with the
 1120 property appraiser no later than March 1, 2019. A property owner
 1121 who fails to file an application by March 1, 2019, waives a
 1122 claim for abatement of taxes under this section.

1123 (b) The application shall identify the residential parcel
 1124 on which the residential improvement was damaged or destroyed,
 1125 the date the damage or destruction occurred, and the number of

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1126 days the property was uninhabitable during the calendar year
 1127 that the hurricane occurred.

1128 (c) The application shall be verified under oath and is
 1129 subject to penalty of perjury.

1130 (d) Upon receipt of the application, the property
 1131 appraiser shall investigate the statements contained in the
 1132 application to determine if the applicant is entitled to an
 1133 abatement of taxes. If the property appraiser determines that
 1134 the applicant is not entitled to an abatement, the applicant may
 1135 file a petition with the value adjustment board, pursuant to s.
 1136 194.011(3), requesting that the abatement be granted. If the
 1137 property appraiser determines that the applicant is entitled to
 1138 an abatement, the property appraiser shall issue an official
 1139 written statement to the tax collector by April 1, 2019, which
 1140 provides:

1141 1. The number of days during the calendar year in which
 1142 the hurricane occurred that the residential improvement was
 1143 uninhabitable. To qualify for the abatement, the residential
 1144 improvement must be uninhabitable for at least 30 days.

1145 2. The just value of the residential parcel as determined
 1146 by the property appraiser on January 1 of the year in which the
 1147 hurricane for which the applicant is claiming an abatement
 1148 occurred.

1149 3. The postdisaster just value of the residential parcel
 1150 as determined by the property appraiser.

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1151 4. The percent change in value applicable to the
 1152 residential parcel.

1153 (3) Upon receipt of the written statement from the
 1154 property appraiser, the tax collector shall calculate the damage
 1155 differential and disaster relief credit pursuant to this section
 1156 and process a refund in an amount equal to the disaster relief
 1157 credit.

1158 (4) No later than May 1, 2019, the tax collector shall
 1159 notify:

1160 (a) The department of the total reduction in taxes for all
 1161 properties that qualified for an abatement pursuant to this
 1162 section.

1163 (b) The governing board of each affected local government
 1164 of the reduction in such local government's taxes that will
 1165 occur pursuant to this section.

1166 (5) For purposes of this section, residential improvements
 1167 that are uninhabitable shall have no value placed thereon.

1168 (6) This section applies retroactively to January 1, 2016,
 1169 and expires January 1, 2021.

1170 Section 18. Effective upon this act becoming a law,
 1171 section 197.3631, Florida Statutes, is amended to read:

1172 197.3631 Non-ad valorem assessments; general provisions.—

1173 (1) Non-ad valorem assessments as defined in s. 197.3632
 1174 may be collected pursuant to the method provided for in ss.
 1175 197.3632 and 197.3635. Non-ad valorem assessments may also be

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1176 collected pursuant to any alternative method which is authorized
1177 by law, but such alternative method shall not require the tax
1178 collector or property appraiser to perform those services as
1179 provided for in ss. 197.3632 and 197.3635. However, a property
1180 appraiser or tax collector may contract with a local government
1181 to supply information and services necessary for any such
1182 alternative method. Section 197.3632 is additional authority for
1183 local governments to impose and collect non-ad valorem
1184 assessments supplemental to the home rule powers pursuant to ss.
1185 125.01 and 166.021 and chapter 170, or any other law. Any county
1186 operating under a charter adopted pursuant to s. 11, Art. VIII
1187 of the Constitution of 1885, as amended, as referred to in s.
1188 6(e), Art. VIII of the Constitution of 1968, as amended, may use
1189 any method authorized by law for imposing and collecting non-ad
1190 valorem assessments.

1191 (2) For non-ad valorem special assessments based on the
1192 size or area of the land containing a multiple parcel building,
1193 regardless of ownership, the special assessment must be levied
1194 on and allocated among all the parcels in the multiple parcel
1195 building on the same basis that the land value is allocated
1196 among the parcels in s. 193.0237(3). For non-ad valorem
1197 assessments not based on the size or area of the land, each
1198 parcel in the multiple parcel building shall be subject to a
1199 separate assessment. For purposes of this subsection, the terms
1200 "multiple parcel building" and "parcel" have the meanings as

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1201 provided in s. 193.0237(1).

1202 Section 19. Effective upon this act becoming a law,
 1203 section 197.572, Florida Statutes, is amended to read:

1204 197.572 Easements for conservation purposes, ~~or for~~ public
 1205 service purposes, support of certain improvements, or for
 1206 drainage or ingress and egress survive tax sales and deeds.—When
 1207 any lands are sold for the nonpayment of taxes, or any tax
 1208 certificate is issued thereon by a governmental unit or agency
 1209 or pursuant to any tax lien foreclosure proceeding, the title to
 1210 the lands shall continue to be subject to any easement for
 1211 conservation purposes as provided in s. 704.06 or for telephone,
 1212 telegraph, pipeline, power transmission, or other public service
 1213 purpose; and shall continue to be subject to any easement that
 1214 supports improvements that may be constructed above the lands;
 1215 and any easement for the purposes of drainage or of ingress and
 1216 egress to and from other land. The easement and the rights of
 1217 the owner of it shall survive and be enforceable after the
 1218 execution, delivery, and recording of a tax deed, a master's
 1219 deed, or a clerk's certificate of title pursuant to foreclosure
 1220 of a tax deed, tax certificate, or tax lien, to the same extent
 1221 as though the land had been conveyed by voluntary deed. The
 1222 easement must be evidenced by written instrument recorded in the
 1223 office of the clerk of the circuit court in the county where
 1224 such land is located before the recording of such tax deed or
 1225 master's deed, or, if not recorded, an easement for a public

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1226 service purpose must be evidenced by wires, poles, or other
 1227 visible occupation, an easement for drainage must be evidenced
 1228 by a waterway, water bed, or other visible occupation, and an
 1229 easement for the purpose of ingress and egress must be evidenced
 1230 by a road or other visible occupation to be entitled to the
 1231 benefit of this section; however, this shall apply only to tax
 1232 deeds issued after the effective date of this act.

1233 Section 20. Effective upon this act becoming a law,
 1234 subsections (1) and (2) of section 197.573, Florida Statutes,
 1235 are amended to read:

1236 197.573 Survival of restrictions and covenants after tax
 1237 sale.—

1238 (1) When a deed or other recorded instrument in the chain
 1239 of title contains restrictions and covenants running with the
 1240 land, as hereinafter defined and limited, the restrictions and
 1241 covenants shall survive and be enforceable after the issuance of
 1242 a tax deed or master's deed, or a clerk's certificate of title
 1243 upon foreclosure of a tax deed, tax certificate, or tax lien, to
 1244 the same extent that it would be enforceable against a voluntary
 1245 grantee of the owner of the title immediately before the
 1246 delivery of the tax deed, master's deed, or clerk's certificate
 1247 of title.

1248 (2) This section applies ~~shall apply~~ to the usual
 1249 restrictions and covenants limiting the use of property; the
 1250 type, character and location of building; covenants against

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1251 nuisances and what the former parties deemed to be undesirable
 1252 conditions, in, upon, and about the property; and other similar
 1253 restrictions and covenants; but this section does ~~shall~~ not
 1254 protect covenants that:

1255 (a) Create ~~creating~~ any debt or lien against or upon the
 1256 property, except one providing for satisfaction or survival of a
 1257 lien of record held by a municipal or county governmental unit,
 1258 or one providing a lien for assessments accruing after such tax
 1259 deed, master's deed, or clerk's certificate of title to a
 1260 condominium association, homeowners' association, property
 1261 owners' association, or person having assessment powers under
 1262 such covenants; or

1263 (b) Require ~~requiring~~ the grantee to expend money for any
 1264 purpose, except one that may require that the premises be kept
 1265 in a sanitary or sightly condition or one to abate nuisances or
 1266 undesirable conditions.

1267 Section 21. Subsection (7) of section 201.02, Florida
 1268 Statutes, is amended to read:

1269 201.02 Tax on deeds and other instruments relating to real
 1270 property or interests in real property.—

1271 (7) Taxes imposed by this section do not apply to:

1272 (a) A deed, transfer, or conveyance between spouses or
 1273 former spouses pursuant to an action for dissolution of their
 1274 marriage wherein the real property is or was their marital home
 1275 or an interest therein. Taxes paid pursuant to this section

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1276 shall be refunded in those cases in which a deed, transfer, or
 1277 conveyance occurred 1 year before a dissolution of marriage.
 1278 This paragraph ~~subsection~~ applies in spite of any consideration
 1279 as defined in subsection (1). This paragraph ~~subsection~~ does not
 1280 apply to a deed, transfer, or conveyance executed before July 1,
 1281 1997.

1282 (b) A deed or other instrument that transfers or conveys
 1283 homestead property or any interest in homestead property between
 1284 spouses, if the only consideration for the transfer or
 1285 conveyance is the amount of a mortgage or other lien encumbering
 1286 the homestead property at the time of the transfer or conveyance
 1287 and if the deed or other instrument is recorded within 1 year
 1288 after the date of the marriage. This paragraph applies to
 1289 transfers or conveyances from one spouse to another, from one
 1290 spouse to both spouses, or from both spouses to one spouse. For
 1291 the purpose of this paragraph, the term "homestead property" has
 1292 the same meaning as the term "homestead" as defined in s.
 1293 192.001.

1294 Section 22. Section 201.25, Florida Statutes, is created
 1295 to read:

1296 201.25 Tax exemptions for certain loans.—There shall be
 1297 exempt from all taxes imposed by this chapter:

1298 (1) Any loan made by the Florida Small Business Emergency
 1299 Bridge Loan Program in response to a disaster that results in a
 1300 state of emergency declared by executive order or proclamation

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1301 of the Governor pursuant to s. 252.36.

1302 (2) Any loan made by the Agricultural Economic Development
 1303 Program pursuant to s. 570.82.

1304 Section 23. Paragraph (b) of subsection (2) of section
 1305 202.24, Florida Statutes, is amended to read:

1306 202.24 Limitations on local taxes and fees imposed on
 1307 dealers of communications services.—

1308 (2)

1309 (b) For purposes of this subsection, a tax, charge, fee,
 1310 or other imposition includes any amount or in-kind payment of
 1311 property or services which is required by ordinance or agreement
 1312 to be paid or furnished to a public body by or through a dealer
 1313 of communications services in its capacity as a dealer of
 1314 communications services, regardless of whether such amount or
 1315 in-kind payment of property or services is:

1316 1. Designated as a sales tax, excise tax, subscriber
 1317 charge, franchise fee, user fee, privilege fee, occupancy fee,
 1318 rental fee, license fee, pole fee, tower fee, base-station fee,
 1319 security fund, or other tax or fee;

1320 2. Measured by the amounts charged or received for
 1321 services, regardless of whether such amount is permitted or
 1322 required to be separately stated on the customer's bill, by the
 1323 type or amount of equipment or facilities deployed, or by other
 1324 means; or

1325 3. Intended as compensation for the use of public roads or

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1326 | rights-of-way, for the right to conduct business, or for other
 1327 | purposes.

1328 | Section 24. Section 205.055, Florida Statutes, is created
 1329 | to read:

1330 | 205.055 Exemptions; veterans, spouses of veterans and
 1331 | certain servicemembers, and low-income persons.-

1332 | (1) The following persons are entitled to an exemption
 1333 | from a business tax and any fees imposed under this chapter:

1334 | (a) A veteran of the United States Armed Forces who was
 1335 | honorably discharged upon separation from service, or the spouse
 1336 | or unremarried surviving spouse of such a veteran.

1337 | (b) The spouse of an active duty military servicemember
 1338 | who has relocated to the county or municipality pursuant to a
 1339 | permanent change of station order.

1340 | (c) A person who is receiving public assistance as defined
 1341 | in s. 409.2554.

1342 | (d) A person whose household income is below 130 percent
 1343 | of the federal poverty level based on the current year's federal
 1344 | poverty guidelines.

1345 | (2) A person must complete and sign, under penalty of
 1346 | perjury, a Request for Fee Exemption to be furnished by the
 1347 | local governing authority and provide written documentation in
 1348 | support of his or her request for an exemption under subsection

1349 | (1).

1350 | (3) If a person who is exempt under subsection (1) owns a

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1351 majority interest in a business with fewer than 100 employees,
 1352 the business is exempt. Such person must complete and sign,
 1353 under penalty of perjury, a Request for Fee Exemption to be
 1354 furnished by the local governing authority and provide written
 1355 documentation in support of his or her request for an exemption
 1356 for the business under this subsection.

1357 Section 25. Section 205.171, Florida Statutes, is
 1358 repealed.

1359 Section 26. Notwithstanding the creation of s. 205.055,
 1360 Florida Statutes, and the repeal of s. 205.171, Florida
 1361 Statutes, by this act, a municipality that imposes a business
 1362 tax on merchants which is measured by gross receipts from the
 1363 sale of merchandise or services, or both, may continue to impose
 1364 such tax and may, by ordinance, revise the definition of the
 1365 term "merchant." However, the municipality may not revise the
 1366 rate of the tax measured by gross sales.

1367 Section 27. Subsection (2) of section 206.052, Florida
 1368 Statutes, is renumbered as subsection (3), and a new subsection
 1369 (2) is added to that section, to read:

1370 206.052 Export of tax-free fuels.—

1371 (2) A terminal supplier may purchase taxable motor fuels
 1372 from another terminal supplier at a terminal without paying the
 1373 tax imposed pursuant to this part only under the following
 1374 circumstances:

1375 (a) The terminal supplier who purchased the motor fuel

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1376 will sell the motor fuel to a licensed exporter for immediate
 1377 export from the state.

1378 (b) The terminal supplier who purchased the motor fuel has
 1379 designated to the terminal supplier who sold the motor fuel the
 1380 destination for delivery of the fuel to a location outside the
 1381 state.

1382 (c) The terminal supplier who purchased the motor fuel is
 1383 licensed in the state of destination and has supplied the
 1384 terminal supplier who sold the motor fuel with that license
 1385 number.

1386 (d) The licensed exporter has not been barred from making
 1387 tax-free exports by the department for violation of s.
 1388 206.051(5).

1389 (e) The terminal supplier who sold the motor fuel to the
 1390 other terminal supplier collects and remits to the state of
 1391 destination all taxes imposed by the destination state on the
 1392 fuel.

1393 Section 28. Effective July 1, 2019, section 206.9826,
 1394 Florida Statutes, is created to read:

1395 206.9826 Refund for certain air carriers.—An air carrier
 1396 conducting scheduled operations or all-cargo operations that are
 1397 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14
 1398 C.F.R. part 135, is entitled to receive a refund of 1.42 cents
 1399 per gallon of the taxes imposed by this part on aviation fuel
 1400 purchased by such air carrier. The refund provided under this

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1401 section plus the refund provided under s. 206.9855 may not
 1402 exceed 4.27 cents per gallon of aviation fuel purchased by an
 1403 air carrier.

1404 Section 29. Subsections (3) and (8) of section 206.9952,
 1405 Florida Statutes, are amended to read:

1406 206.9952 Application for license as a natural gas fuel
 1407 retailer.—

1408 (3) (a) Any person who acts as a natural gas retailer and
 1409 does not hold a valid natural gas fuel retailer license shall
 1410 pay a penalty of \$200 for each month of operation without a
 1411 license. This paragraph expires December 31, 2023 ~~2018~~.

1412 (b) Effective January 1, 2024 ~~2019~~, any person who acts as
 1413 a natural gas fuel retailer and does not hold a valid natural
 1414 gas fuel retailer license shall pay a penalty of 25 percent of
 1415 the tax assessed on the total purchases made during the
 1416 unlicensed period.

1417 (8) With the exception of a state or federal agency or a
 1418 political subdivision licensed under this chapter, each person,
 1419 as defined in this part, who operates as a natural gas fuel
 1420 retailer shall report monthly to the department and pay a tax on
 1421 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

1422 Section 30. Subsection (2) of section 206.9955, Florida
 1423 Statutes, is amended to read:

1424 206.9955 Levy of natural gas fuel tax.—

1425 (2) Effective January 1, 2024 ~~2019~~, the following taxes

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1426 shall be imposed:

1427 (a) An excise tax of 4 cents upon each motor fuel
1428 equivalent gallon of natural gas fuel.

1429 (b) An additional tax of 1 cent upon each motor fuel
1430 equivalent gallon of natural gas fuel, which is designated as
1431 the "ninth-cent fuel tax."

1432 (c) An additional tax of 1 cent on each motor fuel
1433 equivalent gallon of natural gas fuel by each county, which is
1434 designated as the "local option fuel tax."

1435 (d) An additional tax on each motor fuel equivalent gallon
1436 of natural gas fuel, which is designated as the "State
1437 Comprehensive Enhanced Transportation System Tax," at a rate
1438 determined pursuant to this paragraph. Before January 1, 2024,
1439 and each year thereafter ~~Each calendar year~~, the department
1440 shall determine the tax rate applicable to the sale of natural
1441 gas fuel for the following 12-month period beginning January 1,
1442 rounded to the nearest tenth of a cent, by adjusting the
1443 ~~initially established~~ tax rate of 5.8 cents per gallon by the
1444 percentage change in the average of the Consumer Price Index
1445 issued by the United States Department of Labor for the most
1446 recent 12-month period ending September 30, compared to the base
1447 year average, which is the average for the 12-month period
1448 ending September 30, 2013.

1449 (e)1. An additional tax is imposed on each motor fuel
1450 equivalent gallon of natural gas fuel for the privilege of

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1451 selling natural gas fuel. Before January 1, 2024, and each year
 1452 thereafter ~~Each calendar year~~, the department shall determine
 1453 the tax rate applicable to the sale of natural gas fuel, rounded
 1454 to the nearest tenth of a cent, for the following 12-month
 1455 period beginning January 1, ~~The tax rate is calculated by~~
 1456 adjusting the ~~initially established~~ tax rate of 9.2 cents per
 1457 gallon by the percentage change in the average of the Consumer
 1458 Price Index issued by the United States Department of Labor for
 1459 the most recent 12-month period ending September 30, compared to
 1460 the base year average, which is the average for the 12-month
 1461 period ending September 30, 2013.

1462 2. The department is authorized to adopt rules and publish
 1463 forms to administer this paragraph.

1464 Section 31. Subsection (1) of section 206.996, Florida
 1465 Statutes, is amended to read:

1466 206.996 Monthly reports by natural gas fuel retailers;
 1467 deductions.—

1468 (1) For the purpose of determining the amount of taxes
 1469 imposed by s. 206.9955, each natural gas fuel retailer shall
 1470 file beginning with February 2024 ~~2019~~, and each month
 1471 thereafter, no later than the 20th day of each month, monthly
 1472 reports electronically with the department showing information
 1473 on inventory, purchases, nontaxable disposals, taxable uses, and
 1474 taxable sales in gallons of natural gas fuel for the preceding
 1475 month. However, if the 20th day of the month falls on a

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1476 Saturday, Sunday, or federal or state legal holiday, a return
 1477 must be accepted if it is electronically filed on the next
 1478 succeeding business day. The reports must include, or be
 1479 verified by, a written declaration stating that such report is
 1480 made under the penalties of perjury. The natural gas fuel
 1481 retailer shall deduct from the amount of taxes shown by the
 1482 report to be payable an amount equivalent to 0.67 percent of the
 1483 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
 1484 which deduction is allowed to the natural gas fuel retailer to
 1485 compensate it for services rendered and expenses incurred in
 1486 complying with the requirements of this part. This allowance is
 1487 not deductible unless payment of applicable taxes is made on or
 1488 before the 20th day of the month. This subsection may not be
 1489 construed as authorizing a deduction from the constitutional
 1490 fuel tax or the fuel sales tax.

1491 Section 32. Section 210.205, Florida Statutes, is created
 1492 to read:

1493 210.205 Cigarette tax distribution reporting.—By March 15
 1494 of each year, each entity that received a distribution pursuant
 1495 to s. 210.20(2)(b) in the preceding calendar year shall report
 1496 to the Office of Economic and Demographic Research the following
 1497 information:

1498 (1) An itemized accounting of all expenditures of the
 1499 funds distributed in the preceding calendar year, including
 1500 amounts spent on debt service.

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1501 (2) A statement indicating what portion of the distributed
 1502 funds have been pledged for debt service.

1503 (3) The original principal amount and current debt service
 1504 schedule of any bonds or other borrowing for which the
 1505 distributed funds have been pledged for debt service.

1506 Section 33. Effective January 1, 2019, paragraphs (c) and
 1507 (d) of subsection (1) of section 212.031, Florida Statutes, are
 1508 amended to read:

1509 212.031 Tax on rental or license fee for use of real
 1510 property.—

1511 (1)

1512 (c) For the exercise of such privilege, a tax is levied at
 1513 the rate of 5.7 ~~5.8~~ percent of and on the total rent or license
 1514 fee charged for such real property by the person charging or
 1515 collecting the rental or license fee. The total rent or license
 1516 fee charged for such real property shall include payments for
 1517 the granting of a privilege to use or occupy real property for
 1518 any purpose and shall include base rent, percentage rents, or
 1519 similar charges. Such charges shall be included in the total
 1520 rent or license fee subject to tax under this section whether or
 1521 not they can be attributed to the ability of the lessor's or
 1522 licensor's property as used or operated to attract customers.
 1523 Payments for intrinsically valuable personal property such as
 1524 franchises, trademarks, service marks, logos, or patents are not
 1525 subject to tax under this section. In the case of a contractual

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1526 arrangement that provides for both payments taxable as total
 1527 rent or license fee and payments not subject to tax, the tax
 1528 shall be based on a reasonable allocation of such payments and
 1529 shall not apply to that portion which is for the nontaxable
 1530 payments.

1531 (d) When the rental or license fee of any such real
 1532 property is paid by way of property, goods, wares, merchandise,
 1533 services, or other thing of value, the tax shall be at the rate
 1534 of 5.7 ~~5.8~~ percent of the value of the property, goods, wares,
 1535 merchandise, services, or other thing of value.

1536 Section 34. Paragraph (d) of subsection (2) of section
 1537 212.055, Florida Statutes, is amended to read:

1538 212.055 Discretionary sales surtaxes; legislative intent;
 1539 authorization and use of proceeds.—It is the legislative intent
 1540 that any authorization for imposition of a discretionary sales
 1541 surtax shall be published in the Florida Statutes as a
 1542 subsection of this section, irrespective of the duration of the
 1543 levy. Each enactment shall specify the types of counties
 1544 authorized to levy; the rate or rates which may be imposed; the
 1545 maximum length of time the surtax may be imposed, if any; the
 1546 procedure which must be followed to secure voter approval, if
 1547 required; the purpose for which the proceeds may be expended;
 1548 and such other requirements as the Legislature may provide.

1549 Taxable transactions and administrative procedures shall be as
 1550 provided in s. 212.054.

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1551 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—
 1552 (d) The proceeds of the surtax authorized by this
 1553 subsection and any accrued interest shall be expended by the
 1554 school district, within the county and municipalities within the
 1555 county, or, in the case of a negotiated joint county agreement,
 1556 within another county, to finance, plan, and construct
 1557 infrastructure; to acquire any interest in land for public
 1558 recreation, conservation, or protection of natural resources or
 1559 to prevent or satisfy private property rights claims resulting
 1560 from limitations imposed by the designation of an area of
 1561 critical state concern; to provide loans, grants, or rebates to
 1562 residential or commercial property owners who make energy
 1563 efficiency improvements to their residential or commercial
 1564 property, if a local government ordinance authorizing such use
 1565 is approved by referendum; or to finance the closure of county-
 1566 owned or municipally owned solid waste landfills that have been
 1567 closed or are required to be closed by order of the Department
 1568 of Environmental Protection. Any use of the proceeds or interest
 1569 for purposes of landfill closure before July 1, 1993, is
 1570 ratified. The proceeds and any interest may not be used for the
 1571 operational expenses of infrastructure, except that a county
 1572 that has a population of fewer than 75,000 and that is required
 1573 to close a landfill may use the proceeds or interest for long-
 1574 term maintenance costs associated with landfill closure.
 1575 Counties, as defined in s. 125.011, and charter counties may, in

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1576 addition, use the proceeds or interest to retire or service
 1577 indebtedness incurred for bonds issued before July 1, 1987, for
 1578 infrastructure purposes, and for bonds subsequently issued to
 1579 refund such bonds. Any use of the proceeds or interest for
 1580 purposes of retiring or servicing indebtedness incurred for
 1581 refunding bonds before July 1, 1999, is ratified.

1582 1. For the purposes of this paragraph, the term
 1583 "infrastructure" means:

1584 a. Any fixed capital expenditure or fixed capital outlay
 1585 associated with the construction, reconstruction, or improvement
 1586 of public facilities that have a life expectancy of 5 or more
 1587 years, any related land acquisition, land improvement, design,
 1588 and engineering costs, and all other professional and related
 1589 costs required to bring the public facilities into service. For
 1590 purposes of this sub-subparagraph, the term "public facilities"
 1591 means facilities as defined in s. 163.3164(38), s. 163.3221(13),
 1592 or s. 189.012(5), and includes facilities that are necessary to
 1593 carry out governmental purposes, including, but not limited to,
 1594 fire stations, general governmental office buildings, and animal
 1595 shelters, regardless of whether the facilities are owned by the
 1596 local taxing authority or another governmental entity.

1597 b. A fire department vehicle, an emergency medical service
 1598 vehicle, a sheriff's office vehicle, a police department
 1599 vehicle, or any other vehicle, and the equipment necessary to
 1600 outfit the vehicle for its official use or equipment that has a

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1601 life expectancy of at least 5 years.

1602 c. Any expenditure for the construction, lease, or
 1603 maintenance of, or provision of utilities or security for,
 1604 facilities, as defined in s. 29.008.

1605 d. Any fixed capital expenditure or fixed capital outlay
 1606 associated with the improvement of private facilities that have
 1607 a life expectancy of 5 or more years and that the owner agrees
 1608 to make available for use on a temporary basis as needed by a
 1609 local government as a public emergency shelter or a staging area
 1610 for emergency response equipment during an emergency officially
 1611 declared by the state or by the local government under s.
 1612 252.38. Such improvements are limited to those necessary to
 1613 comply with current standards for public emergency evacuation
 1614 shelters. The owner must enter into a written contract with the
 1615 local government providing the improvement funding to make the
 1616 private facility available to the public for purposes of
 1617 emergency shelter at no cost to the local government for a
 1618 minimum of 10 years after completion of the improvement, with
 1619 the provision that the obligation will transfer to any
 1620 subsequent owner until the end of the minimum period.

1621 e. Any land acquisition expenditure for a residential
 1622 housing project in which at least 30 percent of the units are
 1623 affordable to individuals or families whose total annual
 1624 household income does not exceed 120 percent of the area median
 1625 income adjusted for household size, if the land is owned by a

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1626 local government or by a special district that enters into a
1627 written agreement with the local government to provide such
1628 housing. The local government or special district may enter into
1629 a ground lease with a public or private person or entity for
1630 nominal or other consideration for the construction of the
1631 residential housing project on land acquired pursuant to this
1632 sub-subparagraph.

1633 f. Instructional technology used solely in a school
1634 district's classrooms. As used in this sub-subparagraph, the
1635 term "instructional technology" means an interactive device that
1636 assists a teacher in instructing a class or a group of students
1637 and includes the necessary hardware and software to operate the
1638 interactive device. The term also includes support systems in
1639 which an interactive device may mount and is not required to be
1640 affixed to the facilities.

1641 2. For the purposes of this paragraph, the term "energy
1642 efficiency improvement" means any energy conservation and
1643 efficiency improvement that reduces consumption through
1644 conservation or a more efficient use of electricity, natural
1645 gas, propane, or other forms of energy on the property,
1646 including, but not limited to, air sealing; installation of
1647 insulation; installation of energy-efficient heating, cooling,
1648 or ventilation systems; installation of solar panels; building
1649 modifications to increase the use of daylight or shade;
1650 replacement of windows; installation of energy controls or

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1651 energy recovery systems; installation of electric vehicle
 1652 charging equipment; installation of systems for natural gas fuel
 1653 as defined in s. 206.9951; and installation of efficient
 1654 lighting equipment.

1655 3. Notwithstanding any other provision of this subsection,
 1656 a local government infrastructure surtax imposed or extended
 1657 after July 1, 1998, may allocate up to 15 percent of the surtax
 1658 proceeds for deposit into a trust fund within the county's
 1659 accounts created for the purpose of funding economic development
 1660 projects having a general public purpose of improving local
 1661 economies, including the funding of operational costs and
 1662 incentives related to economic development. The ballot statement
 1663 must indicate the intention to make an allocation under the
 1664 authority of this subparagraph.

1665 Section 35. Effective upon this act becoming a law,
 1666 subsection (10) is added to section 212.055, Florida Statutes,
 1667 to read:

1668 212.055 Discretionary sales surtaxes; legislative intent;
 1669 authorization and use of proceeds.—It is the legislative intent
 1670 that any authorization for imposition of a discretionary sales
 1671 surtax shall be published in the Florida Statutes as a
 1672 subsection of this section, irrespective of the duration of the
 1673 levy. Each enactment shall specify the types of counties
 1674 authorized to levy; the rate or rates which may be imposed; the
 1675 maximum length of time the surtax may be imposed, if any; the

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1676 procedure which must be followed to secure voter approval, if
 1677 required; the purpose for which the proceeds may be expended;
 1678 and such other requirements as the Legislature may provide.
 1679 Taxable transactions and administrative procedures shall be as
 1680 provided in s. 212.054.

1681 (10) PERFORMANCE AUDIT.—

1682 (a) For any referendum held on or after the effective date
 1683 of this act to adopt a discretionary sales surtax under this
 1684 section, an independent certified public accountant licensed
 1685 pursuant to chapter 473 shall conduct a performance audit of the
 1686 program associated with the surtax adoption proposed by the
 1687 county or school district. The Office of Program Policy Analysis
 1688 and Government Accountability shall procure the certified public
 1689 accountant and may use carryforward funds to pay for the
 1690 services of the certified public accountant.

1691 (b) At least 60 days before the referendum is held, the
 1692 performance audit shall be completed and the audit report,
 1693 including any findings, recommendations, or other accompanying
 1694 documents shall be made available on the official website of the
 1695 county or school district. The county or school district shall
 1696 keep the information on its website for 2 years from the date it
 1697 was posted.

1698 (c) For purposes of this subsection, the term "performance
 1699 audit" means an examination of the program conducted according
 1700 to applicable government auditing standards or auditing and

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1701 evaluation standards of other appropriate authoritative bodies.
 1702 At a minimum, a performance audit must include an examination of
 1703 issues related to the following:

1704 1. The economy, efficiency, or effectiveness of the
 1705 program.

1706 2. The structure or design of the program to accomplish
 1707 its goals and objectives.

1708 3. Alternative methods of providing program services or
 1709 products.

1710 4. Goals, objectives, and performance measures used by the
 1711 program to monitor and report program accomplishments.

1712 5. The accuracy or adequacy of public documents, reports,
 1713 and requests prepared by the county or school district which
 1714 relate to the program.

1715 6. Compliance of the program with appropriate policies,
 1716 rules, and laws.

1717 (d) This subsection does not apply to a referendum held to
 1718 adopt the same discretionary surtax that was in place during the
 1719 month of December immediately before the date of the referendum.

1720 Section 36. Paragraphs (e) and (p) of subsection (5) and
 1721 paragraphs (ff) and (jjj) of subsection (7) of section 212.08,
 1722 Florida Statutes, are amended, paragraph (t) is added to
 1723 subsection (5) of that section, and paragraph (ooo) is added to
 1724 subsection (7) of that section, to read:

1725 212.08 Sales, rental, use, consumption, distribution, and

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1726 storage tax; specified exemptions.—The sale at retail, the
 1727 rental, the use, the consumption, the distribution, and the
 1728 storage to be used or consumed in this state of the following
 1729 are hereby specifically exempt from the tax imposed by this
 1730 chapter.

1731 (5) EXEMPTIONS; ACCOUNT OF USE.—

1732 (e) *Gas or electricity used for certain agricultural*
 1733 *purposes.—*

1734 1. Butane gas, propane gas, natural gas, and all other
 1735 forms of liquefied petroleum gases are exempt from the tax
 1736 imposed by this chapter if used in any tractor, vehicle, or
 1737 other farm equipment which is used exclusively on a farm or for
 1738 processing farm products on the farm and no part of which gas is
 1739 used in any vehicle or equipment driven or operated on the
 1740 public highways of this state, or if used in any tractor,
 1741 vehicle, or other farm equipment that is used directly or
 1742 indirectly for the production, packing, or processing of
 1743 aquacultural products as defined in s. 597.0015. This
 1744 restriction does not apply to the movement of farm vehicles or
 1745 farm equipment between farms. The transporting of bees by water
 1746 and the operating of equipment used in the apiary of a beekeeper
 1747 is also deemed an exempt use.

1748 2. Electricity used directly or indirectly for production,
 1749 packing, or processing of agricultural products on the farm,
 1750 inclusive of the raising of aquaculture products as defined in

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1751 s. 597.0015, or used directly or indirectly in a packinghouse,
 1752 is exempt from the tax imposed by this chapter. As used in this
 1753 subsection, the term "packinghouse" means any building or
 1754 structure where fruits, vegetables, or meat from cattle or hogs
 1755 or fish is packed or otherwise prepared for market or shipment
 1756 in fresh form for wholesale distribution. The exemption does not
 1757 apply to electricity used in buildings or structures where
 1758 agricultural products are sold at retail. This exemption applies
 1759 only if the electricity used for the exempt purposes is
 1760 separately metered. If the electricity is not separately
 1761 metered, it is conclusively presumed that some portion of the
 1762 electricity is used for a nonexempt purpose, and all of the
 1763 electricity used for such purposes is taxable. For purposes of
 1764 this subparagraph, the term "fish" means any of numerous cold-
 1765 blooded aquatic vertebrates of the superclass Pisces,
 1766 characteristically having fins, gills, and a streamlined body,
 1767 which is raised through aquaculture.

1768 (p) *Community contribution tax credit for donations.*—

1769 1. Authorization.—Persons who are registered with the
 1770 department under s. 212.18 to collect or remit sales or use tax
 1771 and who make donations to eligible sponsors are eligible for tax
 1772 credits against their state sales and use tax liabilities as
 1773 provided in this paragraph:

1774 a. The credit shall be computed as 50 percent of the
 1775 person's approved annual community contribution.

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1776 b. The credit shall be granted as a refund against state
 1777 sales and use taxes reported on returns and remitted in the 12
 1778 months preceding the date of application to the department for
 1779 the credit as required in sub-subparagraph 3.c. If the annual
 1780 credit is not fully used through such refund because of
 1781 insufficient tax payments during the applicable 12-month period,
 1782 the unused amount may be included in an application for a refund
 1783 made pursuant to sub-subparagraph 3.c. in subsequent years
 1784 against the total tax payments made for such year. Carryover
 1785 credits may be applied for a 3-year period without regard to any
 1786 time limitation that would otherwise apply under s. 215.26.

1787 c. A person may not receive more than \$200,000 in annual
 1788 tax credits for all approved community contributions made in any
 1789 one year.

1790 d. All proposals for the granting of the tax credit
 1791 require the prior approval of the Department of Economic
 1792 Opportunity.

1793 e. The total amount of tax credits which may be granted
 1794 for all programs approved under this paragraph, s. 220.183, and
 1795 s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year, \$13.5
 1796 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal year,
 1797 and \$10.5 million in each fiscal year thereafter for projects
 1798 that provide housing opportunities for persons with special
 1799 needs or homeownership opportunities for low-income households
 1800 or very-low-income households and \$3.5 million each fiscal year

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1801 for all other projects. As used in this paragraph, the term
 1802 "person with special needs" has the same meaning as in s.
 1803 420.0004 and the terms "low-income person," "low-income
 1804 household," "very-low-income person," and "very-low-income
 1805 household" have the same meanings as in s. 420.9071.

1806 f. A person who is eligible to receive the credit provided
 1807 in this paragraph, s. 220.183, or s. 624.5105 may receive the
 1808 credit only under one section of the person's choice.

1809 2. Eligibility requirements.—

1810 a. A community contribution by a person must be in the
 1811 following form:

1812 (I) Cash or other liquid assets;

1813 (II) Real property, including 100 percent ownership of a
 1814 real property holding company;

1815 (III) Goods or inventory; or

1816 (IV) Other physical resources identified by the Department
 1817 of Economic Opportunity.

1818

1819 For purposes of this sub-subparagraph, the term "real property
 1820 holding company" means a Florida entity, such as a Florida
 1821 limited liability company, that is wholly owned by the person;
 1822 is the sole owner of real property, as defined in s.

1823 192.001(12), located in the state; is disregarded as an entity
 1824 for federal income tax purposes pursuant to 26 C.F.R. s.

1825 301.7701-3(b)(1)(ii); and at the time of contribution to an

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1826 eligible sponsor, has no material assets other than the real
 1827 property and any other property that qualifies as a community
 1828 contribution.

1829 b. All community contributions must be reserved
 1830 exclusively for use in a project. As used in this sub-
 1831 subparagraph, the term "project" means activity undertaken by an
 1832 eligible sponsor which is designed to construct, improve, or
 1833 substantially rehabilitate housing that is affordable to low-
 1834 income households or very-low-income households; designed to
 1835 provide housing opportunities for persons with special needs;
 1836 designed to provide commercial, industrial, or public resources
 1837 and facilities; or designed to improve entrepreneurial and job-
 1838 development opportunities for low-income persons. A project may
 1839 be the investment necessary to increase access to high-speed
 1840 broadband capability in a rural community that had an enterprise
 1841 zone designated pursuant to chapter 290 as of May 1, 2015,
 1842 including projects that result in improvements to communications
 1843 assets that are owned by a business. A project may include the
 1844 provision of museum educational programs and materials that are
 1845 directly related to a project approved between January 1, 1996,
 1846 and December 31, 1999, and located in an area which was in an
 1847 enterprise zone designated pursuant to s. 290.0065 as of May 1,
 1848 2015. This paragraph does not preclude projects that propose to
 1849 construct or rehabilitate housing for low-income households or
 1850 very-low-income households on scattered sites or housing

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1851 opportunities for persons with special needs. With respect to
 1852 housing, contributions may be used to pay the following eligible
 1853 special needs, low-income, and very-low-income housing-related
 1854 activities:

1855 (I) Project development impact and management fees for
 1856 special needs, low-income, or very-low-income housing projects;

1857 (II) Down payment and closing costs for persons with
 1858 special needs, low-income persons, and very-low-income persons;

1859 (III) Administrative costs, including housing counseling
 1860 and marketing fees, not to exceed 10 percent of the community
 1861 contribution, directly related to special needs, low-income, or
 1862 very-low-income projects; and

1863 (IV) Removal of liens recorded against residential
 1864 property by municipal, county, or special district local
 1865 governments if satisfaction of the lien is a necessary precedent
 1866 to the transfer of the property to a low-income person or very-
 1867 low-income person for the purpose of promoting home ownership.
 1868 Contributions for lien removal must be received from a
 1869 nonrelated third party.

1870 c. The project must be undertaken by an "eligible
 1871 sponsor," which includes:

1872 (I) A community action program;

1873 (II) A nonprofit community-based development organization
 1874 whose mission is the provision of housing for persons with
 1875 special needs, low-income households, or very-low-income

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1876 households or increasing entrepreneurial and job-development
 1877 opportunities for low-income persons;
 1878 (III) A neighborhood housing services corporation;
 1879 (IV) A local housing authority created under chapter 421;
 1880 (V) A community redevelopment agency created under s.
 1881 163.356;
 1882 (VI) A historic preservation district agency or
 1883 organization;
 1884 (VII) A local workforce development board;
 1885 (VIII) A direct-support organization as provided in s.
 1886 1009.983;
 1887 (IX) An enterprise zone development agency created under
 1888 s. 290.0056;
 1889 (X) A community-based organization incorporated under
 1890 chapter 617 which is recognized as educational, charitable, or
 1891 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 1892 and whose bylaws and articles of incorporation include
 1893 affordable housing, economic development, or community
 1894 development as the primary mission of the corporation;
 1895 (XI) Units of local government;
 1896 (XII) Units of state government; or
 1897 (XIII) Any other agency that the Department of Economic
 1898 Opportunity designates by rule.
 1899
 1900 A contributing person may not have a financial interest in the

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1901 eligible sponsor.

1902 d. The project must be located in an area which was in an
 1903 enterprise zone designated pursuant to chapter 290 as of May 1,
 1904 2015, or a Front Porch Florida Community, unless the project
 1905 increases access to high-speed broadband capability in a rural
 1906 community that had an enterprise zone designated pursuant to
 1907 chapter 290 as of May 1, 2015, but is physically located outside
 1908 the designated rural zone boundaries. Any project designed to
 1909 construct or rehabilitate housing for low-income households or
 1910 very-low-income households or housing opportunities for persons
 1911 with special needs is exempt from the area requirement of this
 1912 sub-subparagraph.

1913 e.(I) If, during the first 10 business days of the state
 1914 fiscal year, eligible tax credit applications for projects that
 1915 provide housing opportunities for persons with special needs or
 1916 homeownership opportunities for low-income households or very-
 1917 low-income households are received for less than the annual tax
 1918 credits available for those projects, the Department of Economic
 1919 Opportunity shall grant tax credits for those applications and
 1920 grant remaining tax credits on a first-come, first-served basis
 1921 for subsequent eligible applications received before the end of
 1922 the state fiscal year. If, during the first 10 business days of
 1923 the state fiscal year, eligible tax credit applications for
 1924 projects that provide housing opportunities for persons with
 1925 special needs or homeownership opportunities for low-income

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1926 households or very-low-income households are received for more
 1927 than the annual tax credits available for those projects, the
 1928 Department of Economic Opportunity shall grant the tax credits
 1929 for those applications as follows:

1930 (A) If tax credit applications submitted for approved
 1931 projects of an eligible sponsor do not exceed \$200,000 in total,
 1932 the credits shall be granted in full if the tax credit
 1933 applications are approved.

1934 (B) If tax credit applications submitted for approved
 1935 projects of an eligible sponsor exceed \$200,000 in total, the
 1936 amount of tax credits granted pursuant to sub-sub-sub-
 1937 subparagraph (A) shall be subtracted from the amount of
 1938 available tax credits, and the remaining credits shall be
 1939 granted to each approved tax credit application on a pro rata
 1940 basis.

1941 (II) If, during the first 10 business days of the state
 1942 fiscal year, eligible tax credit applications for projects other
 1943 than those that provide housing opportunities for persons with
 1944 special needs or homeownership opportunities for low-income
 1945 households or very-low-income households are received for less
 1946 than the annual tax credits available for those projects, the
 1947 Department of Economic Opportunity shall grant tax credits for
 1948 those applications and shall grant remaining tax credits on a
 1949 first-come, first-served basis for subsequent eligible
 1950 applications received before the end of the state fiscal year.

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1951 If, during the first 10 business days of the state fiscal year,
 1952 eligible tax credit applications for projects other than those
 1953 that provide housing opportunities for persons with special
 1954 needs or homeownership opportunities for low-income households
 1955 or very-low-income households are received for more than the
 1956 annual tax credits available for those projects, the Department
 1957 of Economic Opportunity shall grant the tax credits for those
 1958 applications on a pro rata basis.

1959 3. Application requirements.—

1960 a. An eligible sponsor seeking to participate in this
 1961 program must submit a proposal to the Department of Economic
 1962 Opportunity which sets forth the name of the sponsor, a
 1963 description of the project, and the area in which the project is
 1964 located, together with such supporting information as is
 1965 prescribed by rule. The proposal must also contain a resolution
 1966 from the local governmental unit in which the project is located
 1967 certifying that the project is consistent with local plans and
 1968 regulations.

1969 b. A person seeking to participate in this program must
 1970 submit an application for tax credit to the Department of
 1971 Economic Opportunity which sets forth the name of the sponsor, a
 1972 description of the project, and the type, value, and purpose of
 1973 the contribution. The sponsor shall verify, in writing, the
 1974 terms of the application and indicate its receipt of the
 1975 contribution, and such verification must accompany the

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1976 application for tax credit. The person must submit a separate
 1977 tax credit application to the Department of Economic Opportunity
 1978 for each individual contribution that it makes to each
 1979 individual project.

1980 c. A person who has received notification from the
 1981 Department of Economic Opportunity that a tax credit has been
 1982 approved must apply to the department to receive the refund.
 1983 Application must be made on the form prescribed for claiming
 1984 refunds of sales and use taxes and be accompanied by a copy of
 1985 the notification. A person may submit only one application for
 1986 refund to the department within a 12-month period.

1987 4. Administration.—

1988 a. The Department of Economic Opportunity may adopt rules
 1989 necessary to administer this paragraph, including rules for the
 1990 approval or disapproval of proposals by a person.

1991 b. The decision of the Department of Economic Opportunity
 1992 must be in writing, and, if approved, the notification shall
 1993 state the maximum credit allowable to the person. Upon approval,
 1994 the Department of Economic Opportunity shall transmit a copy of
 1995 the decision to the department.

1996 c. The Department of Economic Opportunity shall
 1997 periodically monitor all projects in a manner consistent with
 1998 available resources to ensure that resources are used in
 1999 accordance with this paragraph; however, each project must be
 2000 reviewed at least once every 2 years.

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2001 d. The Department of Economic Opportunity shall, in
 2002 consultation with the statewide and regional housing and
 2003 financial intermediaries, market the availability of the
 2004 community contribution tax credit program to community-based
 2005 organizations.

2006 (t) Machinery and equipment used in aquacultural
 2007 activities.-

2008 1. Industrial machinery and equipment purchased for use in
 2009 aquacultural activities at fixed locations are exempt from the
 2010 tax imposed by this chapter.

2011 2. As used in this paragraph, the term:

2012 a. "Aquacultural activities" means the business of the
 2013 cultivation of aquatic organisms and certification under s.
 2014 597.004. Aquacultural activities must produce an aquaculture
 2015 product. For purposes of this sub-subparagraph, the term "
 2016 aquaculture product" means aquatic organisms and any
 2017 product derived from aquatic organisms that are owned and
 2018 propagated, grown, or produced under controlled conditions. Such
 2019 products do not include organisms harvested from the wild for
 2020 deuration, wet storage, or relay for purification.

2021 b. "Industrial machinery and equipment" means tangible
 2022 personal property or other property that has a depreciable life
 2023 of 3 years or more and that is used as an integral part in the
 2024 manufacturing, processing, compounding, or production of
 2025 tangible personal property for sale. The term includes a

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2026 | building and its structural components, including heating and
 2027 | air-conditioning systems. The term includes parts and
 2028 | accessories only to the extent that the exemption thereof is
 2029 | consistent with this paragraph.

2030 | (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 2031 | entity by this chapter do not inure to any transaction that is
 2032 | otherwise taxable under this chapter when payment is made by a
 2033 | representative or employee of the entity by any means,
 2034 | including, but not limited to, cash, check, or credit card, even
 2035 | when that representative or employee is subsequently reimbursed
 2036 | by the entity. In addition, exemptions provided to any entity by
 2037 | this subsection do not inure to any transaction that is
 2038 | otherwise taxable under this chapter unless the entity has
 2039 | obtained a sales tax exemption certificate from the department
 2040 | or the entity obtains or provides other documentation as
 2041 | required by the department. Eligible purchases or leases made
 2042 | with such a certificate must be in strict compliance with this
 2043 | subsection and departmental rules, and any person who makes an
 2044 | exempt purchase with a certificate that is not in strict
 2045 | compliance with this subsection and the rules is liable for and
 2046 | shall pay the tax. The department may adopt rules to administer
 2047 | this subsection.

2048 | (ff) *Certain electricity or steam uses.*—

2049 | 1. Subject to the provisions of subparagraph 4., charges
 2050 | for electricity or steam used to operate machinery and equipment

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2051 at a fixed location in this state when such machinery and
 2052 equipment is used to manufacture, process, compound, produce, or
 2053 prepare for shipment items of tangible personal property for
 2054 sale, or to operate pollution control equipment, recycling
 2055 equipment, maintenance equipment, or monitoring or control
 2056 equipment used in such operations are exempt to the extent
 2057 provided in this paragraph. If 75 percent or more of the
 2058 electricity or steam used at the fixed location is used to
 2059 operate qualifying machinery or equipment, 100 percent of the
 2060 charges for electricity or steam used at the fixed location are
 2061 exempt. If less than 75 percent but 50 percent or more of the
 2062 electricity or steam used at the fixed location is used to
 2063 operate qualifying machinery or equipment, 50 percent of the
 2064 charges for electricity or steam used at the fixed location are
 2065 exempt. If less than 50 percent of the electricity or steam used
 2066 at the fixed location is used to operate qualifying machinery or
 2067 equipment, none of the charges for electricity or steam used at
 2068 the fixed location are exempt.

2069 2. This exemption applies only to industries classified
 2070 under SIC Industry Major Group Numbers 10, 12, 13, 14, 20, 22,
 2071 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38,
 2072 and 39 and Industry Group Number 212 and industries classified
 2073 under NAICS code 423930. As used in this paragraph, "SIC" means
 2074 those classifications contained in the Standard Industrial
 2075 Classification Manual, 1987, as published by the Office of

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2076 Management and Budget, Executive Office of the President. As
 2077 used in this subparagraph, the term "NAICS" means those
 2078 classifications contained in the North American Industry
 2079 Classification System, as published in 2007 by the Office of
 2080 Management and Budget, Executive Office of the President.

2081 3. Possession by a seller of a written certification by
 2082 the purchaser, certifying the purchaser's entitlement to an
 2083 exemption permitted by this subsection, relieves the seller from
 2084 the responsibility of collecting the tax on the nontaxable
 2085 amounts, and the department shall look solely to the purchaser
 2086 for recovery of such tax if it determines that the purchaser was
 2087 not entitled to the exemption.

2088 4. Such exemption shall be applied as follows: beginning
 2089 July 1, 2000, 100 percent of the charges for such electricity or
 2090 steam shall be exempt.

2091 (jjj) *Certain machinery and equipment.*—

2092 1. Industrial machinery and equipment purchased by
 2093 eligible manufacturing businesses which is used at a fixed
 2094 location in this state for the manufacture, processing,
 2095 compounding, or production of items of tangible personal
 2096 property for sale is exempt from the tax imposed by this
 2097 chapter. If, at the time of purchase, the purchaser furnishes
 2098 the seller with a signed certificate certifying the purchaser's
 2099 entitlement to exemption pursuant to this paragraph, the seller
 2100 is not required to collect the tax on the sale of such items,

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2101 and the department shall look solely to the purchaser for
 2102 recovery of the tax if it determines that the purchaser was not
 2103 entitled to the exemption.

2104 2. For purposes of this paragraph, the term:

2105 a. "Eligible manufacturing business" means any business
 2106 whose primary business activity at the location where the
 2107 industrial machinery and equipment is located is within the
 2108 industries classified under NAICS codes 31, 32, 33, 112511, and
 2109 423930.

2110 b. "Eligible postharvest activity business" means a
 2111 business whose primary business activity, at the location where
 2112 the postharvest machinery and equipment is located, is within
 2113 the industries classified under NAICS code 115114.

2114 c. "NAICS" means those classifications contained in the
 2115 North American Industry Classification System, as published in
 2116 2007 by the Office of Management and Budget, Executive Office of
 2117 the President.

2118 d. "Primary business activity" means an activity
 2119 representing more than 50 percent of the activities conducted at
 2120 the location where the industrial machinery and equipment or
 2121 postharvest machinery and equipment is located.

2122 e. "Industrial machinery and equipment" means tangible
 2123 personal property or other property that has a depreciable life
 2124 of 3 years or more and that is used as an integral part in the
 2125 manufacturing, processing, compounding, or production of

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2126 | tangible personal property for sale. The term includes tangible
2127 | personal property or other property that has a depreciable life
2128 | of 3 years or more which is used as an integral part in the
2129 | recycling of metals for sale. A building and its structural
2130 | components are not industrial machinery and equipment unless the
2131 | building or structural component is so closely related to the
2132 | industrial machinery and equipment that it houses or supports
2133 | that the building or structural component can be expected to be
2134 | replaced when the machinery and equipment are replaced. Heating
2135 | and air conditioning systems are not industrial machinery and
2136 | equipment unless the sole justification for their installation
2137 | is to meet the requirements of the production process, even
2138 | though the system may provide incidental comfort to employees or
2139 | serve, to an insubstantial degree, nonproduction activities. The
2140 | term includes parts and accessories for industrial machinery and
2141 | equipment only to the extent that the parts and accessories are
2142 | purchased before the date the machinery and equipment are placed
2143 | in service.

2144 | f. "Postharvest activities" means services performed on
2145 | crops, after their harvest, with the intent of preparing them
2146 | for market or further processing. Postharvest activities
2147 | include, but are not limited to, crop cleaning, sun drying,
2148 | shelling, fumigating, curing, sorting, grading, packing, and
2149 | cooling.

2150 | g. "Postharvest machinery and equipment" means tangible

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2151 | personal property or other property with a depreciable life of 3
 2152 | years or more which is used primarily for postharvest
 2153 | activities. A building and its structural components are not
 2154 | postharvest industrial machinery and equipment unless the
 2155 | building or structural component is so closely related to the
 2156 | postharvest machinery and equipment that it houses or supports
 2157 | that the building or structural component can be expected to be
 2158 | replaced when the postharvest machinery and equipment is
 2159 | replaced. Heating and air conditioning systems are not
 2160 | postharvest machinery and equipment unless the sole
 2161 | justification for their installation is to meet the requirements
 2162 | of the postharvest activities process, even though the system
 2163 | may provide incidental comfort to employees or serve, to an
 2164 | insubstantial degree, nonpostharvest activities.

2165 | 3. Postharvest machinery and equipment purchased by an
 2166 | eligible postharvest activity business which is used at a fixed
 2167 | location in this state is exempt from the tax imposed by this
 2168 | chapter. All labor charges for the repair of, and parts and
 2169 | materials used in the repair of and incorporated into, such
 2170 | postharvest machinery and equipment are also exempt. If, at the
 2171 | time of purchase, the purchaser furnishes the seller with a
 2172 | signed certificate certifying the purchaser's entitlement to
 2173 | exemption pursuant to this subparagraph, the seller is not
 2174 | required to collect the tax on the sale of such items, and the
 2175 | department shall look solely to the purchaser for recovery of

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2176 the tax if it determines that the purchaser was not entitled to
2177 the exemption.

2178 4. A mixer drum affixed to a mixer truck which is used at
2179 any location in this state to mix, agitate, and transport
2180 freshly mixed concrete in a plastic state for sale is exempt
2181 from the tax imposed by this chapter. Parts and labor required
2182 to affix a mixer drum exempt under this subparagraph to a mixer
2183 truck are also exempt. If, at the time of purchase, the
2184 purchaser furnishes the seller with a signed certificate
2185 certifying the purchaser's entitlement to exemption pursuant to
2186 this subparagraph, the seller is not required to collect the tax
2187 on the sale of such items, and the department shall look solely
2188 to the purchaser for recovery of the tax if it determines that
2189 the purchaser was not entitled to the exemption. This
2190 subparagraph is repealed April 30, 2017.

2191 (ooo) Recycling roll off containers.—Recycling roll off
2192 containers purchased by a business whose primary business
2193 activity is within the industry classified under NAICS code
2194 423930 and which are used exclusively for business activities
2195 within the industry classified under NAICS code 423930 are
2196 exempt from the tax imposed by this chapter. As used in this
2197 paragraph, the term "NAICS" means those classifications
2198 contained in the North American Industry Classification System,
2199 as published in 2007 by the Office of Management and Budget,
2200 Executive Office of the President.

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2201 Section 37. Subsection (11) of section 212.12, Florida
 2202 Statutes, is amended to read:

2203 212.12 Dealer's credit for collecting tax; penalties for
 2204 noncompliance; powers of Department of Revenue in dealing with
 2205 delinquents; brackets applicable to taxable transactions;
 2206 records required.—

2207 (11) The department shall make available in an electronic
 2208 format or otherwise the tax amounts and brackets applicable to
 2209 all taxable transactions that occur in counties that have a
 2210 surtax at a rate other than 1 percent which would otherwise have
 2211 been transactions taxable at the rate of 6 percent. Likewise,
 2212 the department shall make available in an electronic format or
 2213 otherwise the tax amounts and brackets applicable to
 2214 transactions taxable at 4.35 percent pursuant to s.
 2215 212.05(1)(e)1.c. or the applicable tax rate pursuant to s.
 2216 212.031(1) and on transactions which would otherwise have been
 2217 so taxable in counties which have adopted a discretionary sales
 2218 surtax.

2219 Section 38. Section 212.205, Florida Statutes, is created
 2220 to read:

2221 212.205 Sales tax distribution reporting.—By March 15 of
 2222 each year, each person who received a distribution pursuant to
 2223 s. 212.20(6)(d)6.b.-f. in the preceding calendar year shall
 2224 report to the Office of Economic and Demographic Research the
 2225 following information:

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2226 (1) An itemized accounting of all expenditures of the
 2227 funds distributed in the preceding calendar year, including
 2228 amounts spent on debt service.

2229 (2) A statement indicating what portion of the distributed
 2230 funds have been pledged for debt service.

2231 (3) The original principal amount, and current debt
 2232 service schedule of any bonds or other borrowing for which the
 2233 distributed funds have been pledged for debt service.

2234 Section 39. Subsection (1) of section 213.018, Florida
 2235 Statutes, is amended to read:

2236 213.018 Taxpayer problem resolution program; taxpayer
 2237 assistance orders.—A taxpayer problem resolution program shall
 2238 be available to taxpayers to facilitate the prompt review and
 2239 resolution of taxpayer complaints and problems which have not
 2240 been addressed or remedied through normal administrative
 2241 proceedings or operational procedures and to assure that
 2242 taxpayer rights are safeguarded and protected during tax
 2243 determination and collection processes.

2244 (1) The Chief Inspector General shall appoint a taxpayers'
 2245 rights advocate, and the executive director of the Department of
 2246 Revenue shall designate ~~a taxpayers' rights advocate and~~
 2247 adequate staff to administer the taxpayer problem resolution
 2248 program.

2249 Section 40. Paragraph (a) of subsection (7) of section
 2250 213.053, Florida Statutes, is amended to read:

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2251 213.053 Confidentiality and information sharing.—
 2252 (7) (a) Any information received by the Department of
 2253 Revenue in connection with the administration of taxes,
 2254 including, but not limited to, information contained in returns,
 2255 reports, accounts, or declarations filed by persons subject to
 2256 tax, shall be made available to the following in performance of
 2257 their official duties:

- 2258 1. The Auditor General or his or her authorized agent;
- 2259 2. The director of the Office of Program Policy Analysis
 2260 and Government Accountability or his or her authorized agent;
- 2261 3. The Chief Financial Officer or his or her authorized
 2262 agent;
- 2263 4. The Director of the Office of Insurance Regulation of
 2264 the Financial Services Commission or his or her authorized
 2265 agent;
- 2266 5. A property appraiser or tax collector or their
 2267 authorized agents pursuant to s. 195.084(1);
- 2268 6. Designated employees of the Department of Education
 2269 solely for determination of each school district's price level
 2270 index pursuant to s. 1011.62(2); ~~and~~
- 2271 7. The executive director of the Department of Economic
 2272 Opportunity or his or her authorized agent;
- 2273 8. The taxpayers' rights advocate or his or her authorized
 2274 agent pursuant to s. 20.21(3); and
- 2275 9. The coordinator of the Office of Economic and

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2276 Demographic Research or his or her authorized agent.

2277 Section 41. Section 218.131, Florida Statutes, is created
2278 to read:

2279 218.131 Offset for tax loss associated with reductions in
2280 value of certain residences due to specified hurricanes.—

2281 (1) In the 2019-2020 fiscal year, the Legislature shall
2282 appropriate moneys to offset the reductions in ad valorem tax
2283 revenue experienced by Monroe County and by fiscally constrained
2284 counties, as defined in s. 218.67(1), and all taxing
2285 jurisdictions within such counties, which occur as a direct
2286 result of the implementation of s. 197.318. The moneys
2287 appropriated for this purpose shall be distributed in January
2288 2020 among the affected taxing jurisdictions based on each
2289 jurisdiction's reduction in ad valorem tax revenue resulting
2290 from the implementation of s. 197.318.

2291 (2) On or before November 15, 2019, each affected taxing
2292 jurisdiction shall apply to the Department of Revenue to
2293 participate in the distribution of the appropriation and provide
2294 documentation supporting the taxing jurisdiction's reduction in
2295 ad valorem tax revenue in the form and manner prescribed by the
2296 department. The documentation must include a copy of the notice
2297 required by s. 197.318(4)(b) from the tax collector who reports
2298 to the affected taxing jurisdiction the reduction in ad valorem
2299 taxes it will incur as a result of implementation of s. 197.318.
2300 If Monroe County, a fiscally constrained county, or an eligible

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2301 taxing jurisdiction within such county fails to apply for the
 2302 distribution, its share shall revert to the fund from which the
 2303 appropriation was made.

2304 Section 42. Section 218.135, Florida Statutes, is created
 2305 to read:

2306 218.135 Offset for tax loss associated with reductions in
 2307 value of certain citrus fruit packing and processing equipment.—

2308 (1) For the 2018-2019 fiscal year, the Legislature shall
 2309 appropriate moneys to offset the reductions in ad valorem tax
 2310 revenue experienced by fiscally constrained counties, as defined
 2311 in s. 218.67(1), which occur as a direct result of the
 2312 implementation of s. 193.4516. The moneys appropriated for this
 2313 purpose shall be distributed in January 2019 among the fiscally
 2314 constrained counties based on each county's proportion of the
 2315 total reduction in ad valorem tax revenue resulting from the
 2316 implementation s. 193.4516.

2317 (2) On or before November 15, 2018, each fiscally
 2318 constrained county shall apply to the Department of Revenue to
 2319 participate in the distribution of the appropriation and provide
 2320 documentation supporting the county's estimated reduction in ad
 2321 valorem tax revenue in the form and manner prescribed by the
 2322 department. The documentation must include an estimate of the
 2323 reduction in taxable value directly attributable to the
 2324 implementation of s. 193.4516 for all county taxing
 2325 jurisdictions within the county and shall be prepared by the

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2326 property appraiser in each fiscally constrained county. The
 2327 documentation shall also include the county millage rates
 2328 applicable in all such jurisdictions for the current year. For
 2329 purposes of this section, each fiscally constrained county's
 2330 reduction in ad valorem tax revenue shall be calculated as 95
 2331 percent of the estimated reduction in taxable value multiplied
 2332 by the applicable millage rate for each county taxing
 2333 jurisdiction in the current year. If a fiscally constrained
 2334 county fails to apply for the distribution, its share shall
 2335 revert to the fund from which the appropriation was made.

2336 Section 43. For the 2018-2019 fiscal year, the sum of
 2337 \$650,000 in nonrecurring funds is appropriated from the General
 2338 Revenue Fund to the Department of Revenue to implement s.
 2339 218.135, Florida Statutes.

2340 Section 44. Paragraph (c) of subsection (1) of section
 2341 220.183, Florida Statutes, is amended to read:

2342 220.183 Community contribution tax credit.—

2343 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 2344 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 2345 SPENDING.—

2346 (c) The total amount of tax credit which may be granted
 2347 for all programs approved under this section, s. 212.08(5)(p),
 2348 and s. 624.5105 is \$12.5 million in the 2018-2019 fiscal year,
 2349 \$13.5 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-2018~~ fiscal
 2350 year, and \$10.5 million in each fiscal year thereafter for

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2351 projects that provide housing opportunities for persons with
 2352 special needs as defined in s. 420.0004 and homeownership
 2353 opportunities for low-income households or very-low-income
 2354 households as defined in s. 420.9071 and \$3.5 million each
 2355 fiscal year for all other projects.

2356 Section 45. Paragraph (f) of subsection (2) of section
 2357 220.1845, Florida Statutes, is amended to read:

2358 220.1845 Contaminated site rehabilitation tax credit.—

2359 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2360 (f) The total amount of the tax credits which may be
 2361 granted under this section is \$18.5 million in the 2018-2019
 2362 fiscal year and \$10 million each fiscal year thereafter.

2363 Section 46. Effective January 1, 2019, subsection (9) of
 2364 section 318.14, Florida Statutes, is amended to read:

2365 318.14 Noncriminal traffic infractions; exception;
 2366 procedures.—

2367 (9) Any person who does not hold a commercial driver
 2368 license or commercial learner's permit and who is cited while
 2369 driving a noncommercial motor vehicle for an infraction under
 2370 this section other than a violation of s. 316.183(2), s.
 2371 316.187, or s. 316.189 when the driver exceeds the posted limit
 2372 by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or
 2373 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
 2374 lieu of a court appearance, elect to attend in the location of
 2375 his or her choice within this state a basic driver improvement

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2376 course approved by the Department of Highway Safety and Motor
 2377 Vehicles. In such a case, adjudication must be withheld, any
 2378 civil penalty that is imposed by s. 318.18(3) must be reduced by
 2379 9 percent, and points, as provided by s. 322.27, may not be
 2380 assessed. However, a person may not make an election under this
 2381 subsection if the person has made an election under this
 2382 subsection in the preceding 12 months. A person may not make
 2383 more than five elections within his or her lifetime under this
 2384 subsection. The requirement for community service under s.
 2385 318.18(8) is not waived by a plea of nolo contendere or by the
 2386 withholding of adjudication of guilt by a court. If a person
 2387 makes an election to attend a basic driver improvement course
 2388 under this subsection, 9 ~~18~~ percent of the civil penalty imposed
 2389 under s. 318.18(3) shall be deposited in the State Courts
 2390 Revenue Trust Fund; however, that portion is not revenue for
 2391 purposes of s. 28.36 and may not be used in establishing the
 2392 budget of the clerk of the court under that section or s. 28.35.

2393 Section 47. Effective January 1, 2019, paragraph (b) of
 2394 subsection (1) of section 318.15, Florida Statutes, is amended
 2395 to read:

2396 318.15 Failure to comply with civil penalty or to appear;
 2397 penalty.—

2398 (1)

2399 (b) However, a person who elects to attend driver
 2400 improvement school and has paid the civil penalty as provided in

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2401 s. 318.14(9), but who subsequently fails to attend the driver
 2402 improvement school within the time specified by the court is
 2403 ~~shall be~~ deemed to have admitted the infraction and shall be
 2404 adjudicated guilty. If the person received a 9-percent ~~In such a~~
 2405 ~~case in which there was an 18-percent~~ reduction pursuant to s.
 2406 318.14(9) ~~as it existed before February 1, 2009,~~ the person must
 2407 pay the clerk of the court that amount and a processing fee of
 2408 up to \$18, after which ~~no~~ additional penalties, court costs, or
 2409 surcharges may not ~~shall~~ be imposed for the violation. In all
 2410 other such cases, the person must pay the clerk a processing fee
 2411 of up to \$18, after which ~~no~~ additional penalties, court costs,
 2412 or surcharges may not ~~shall~~ be imposed for the violation. The
 2413 clerk of the court shall notify the department of the person's
 2414 failure to attend driver improvement school and points shall be
 2415 assessed pursuant to s. 322.27.

2416 Section 48. Paragraphs (m) and (n) of subsection (4) of
 2417 section 320.08, Florida Statutes, are amended to read:

2418 320.08 License taxes.—Except as otherwise provided herein,
 2419 there are hereby levied and imposed annual license taxes for the
 2420 operation of motor vehicles, mopeds, motorized bicycles as
 2421 defined in s. 316.003(3), tri-vehicles as defined in s. 316.003,
 2422 and mobile homes as defined in s. 320.01, which shall be paid to
 2423 and collected by the department or its agent upon the
 2424 registration or renewal of registration of the following:

2425 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS

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2426 VEHICLE WEIGHT.—

2427 (m) Notwithstanding the declared gross vehicle weight, a
 2428 truck tractor used within the state or within a 150-mile radius
 2429 of its home address is eligible for a license plate for a fee of
 2430 \$324 flat if:

2431 1. The truck tractor is used exclusively for hauling
 2432 forestry products; or

2433 2. The truck tractor is used primarily for the hauling of
 2434 forestry products, and is also used for the hauling of
 2435 associated forestry harvesting equipment used by the owner of
 2436 the truck tractor.

2437
 2438 Of the fee imposed by this paragraph, \$84 shall be deposited
 2439 into the General Revenue Fund.

2440 (n) A truck tractor or heavy truck, not operated as a for-
 2441 hire vehicle and⁷ which is engaged exclusively in transporting
 2442 raw, unprocessed, and nonmanufactured agricultural or
 2443 horticultural products within the state or within a 150-mile
 2444 radius of its home address⁷ is eligible for a restricted license
 2445 plate for a fee of:

2446 1. If such vehicle's declared gross vehicle weight is less
 2447 than 44,000 pounds, \$87.75 flat, of which \$22.75 shall be
 2448 deposited into the General Revenue Fund.

2449 2. If such vehicle's declared gross vehicle weight is
 2450 44,000 pounds or more and such vehicle only transports from the

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2451 | point of production to the point of primary manufacture; to the
 2452 | point of assembling the same; or to a shipping point of a rail,
 2453 | water, or motor transportation company, \$324 flat, of which \$84
 2454 | shall be deposited into the General Revenue Fund.

2455 |
 2456 | Such not-for-hire truck tractors and heavy trucks used
 2457 | exclusively in transporting raw, unprocessed, and
 2458 | nonmanufactured agricultural or horticultural products may be
 2459 | incidentally used to haul farm implements and fertilizers
 2460 | delivered direct to the growers. The department may require any
 2461 | documentation deemed necessary to determine eligibility before
 2462 | ~~prior to~~ issuance of this license plate. For the purpose of this
 2463 | paragraph, "not-for-hire" means the owner of the motor vehicle
 2464 | must also be the owner of the raw, unprocessed, and
 2465 | nonmanufactured agricultural or horticultural product, or the
 2466 | user of the farm implements and fertilizer being delivered.

2467 | Section 49. Subsection (4) of section 376.30781, Florida
 2468 | Statutes, is amended to read:

2469 | 376.30781 Tax credits for rehabilitation of drycleaning-
 2470 | solvent-contaminated sites and brownfield sites in designated
 2471 | brownfield areas; application process; rulemaking authority;
 2472 | revocation authority.—

2473 | (4) The Department of Environmental Protection is
 2474 | responsible for allocating the tax credits provided for in s.
 2475 | 220.1845, which may not exceed a total of \$18.5 million in tax

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2476 credits in fiscal year 2018-2019 and \$10 million in tax credits
 2477 each fiscal year thereafter.

2478 Section 50. Chapter 451, Florida Statutes, consisting of
 2479 sections 451.01 and 451.02, Florida Statutes, is created to
 2480 read:

2481 CHAPTER 451

2482 MARKETPLACE CONTRACTORS

2483 451.01. Definitions.—For purposes of this chapter, the
 2484 term:

2485 (1) "Household services" means:

2486 (a) Furniture assembly;

2487 (b) Interior painting;

2488 (c) Television mounting;

2489 (d) Local moving help, such as packing, lifting, loading,
 2490 and rearranging household items, but excluding transporting
 2491 items;

2492 (e) Hanging pictures, mirrors, curtains, blinds, and
 2493 shelves;

2494 (f) Home cleaning;

2495 (g) Installation of in-home technology that does not
 2496 require a hardwired electrical connection; or

2497 (h) Installing or replacing door hardware.

2498
 2499 Household services do not include services that require
 2500 licensure under chapter 489.

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2501 (2) "Marketplace contractor" means any individual who:
 2502 (a) Enters into an agreement with a marketplace platform
 2503 to use the platform's technology application to connect with
 2504 third-party individuals or entities seeking temporary household
 2505 services.

2506 (b) In return for compensation, offers or provides
 2507 temporary household services to third-party individuals or
 2508 entities through the marketplace platform's technology
 2509 application.

2510 (3) "Marketplace platform" or "platform" means an entity
 2511 operating in this state which:

2512 (a) Offers an online-enabled technology application
 2513 service, website, or system that enables marketplace contractors
 2514 to provide services to third-party individuals or entities
 2515 seeking such temporary household services.

2516 (b) Accepts service requests from the public only through
 2517 its online-enabled technology application service, website, or
 2518 system.

2519 451.02 Marketplace contractors.—

2520 (1) A marketplace contractor must be treated as an
 2521 independent contractor, and not as an employee, of the
 2522 marketplace platform for all purposes under state and local
 2523 laws, regulations, and ordinances, including, but not limited
 2524 to, chapters 440 and 443, if all of the following conditions are
 2525 met:

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2526 (a) The marketplace platform does not unilaterally
2527 prescribe specific hours during which the marketplace contractor
2528 must be available to accept service requests submitted through
2529 the platform from third-party individuals or entities.

2530 (b) The marketplace platform does not prohibit the
2531 marketplace contractor from using the technology application
2532 offered by other marketplace platforms.

2533 (c) The marketplace platform does not restrict the
2534 contractor from engaging in any other occupation or business.

2535 (d) The marketplace platform and marketplace contractor
2536 agree in writing that the marketplace contractor is an
2537 independent contractor with respect to the marketplace platform.

2538 (e) The marketplace contractor bears all or substantially
2539 all of the marketplace contractor's expenses incurred by the
2540 marketplace contractor in performing the services.

2541 (f) The marketplace contractor is responsible for paying
2542 taxes on the marketplace contractor's income.

2543 (2) Subsection (1) applies to services performed by a
2544 marketplace contractor before July 1, 2018, if the conditions
2545 set forth in subsection (1) were satisfied when the services
2546 were performed.

2547 (3) Compliance with subsection (1) is not mandatory to
2548 establish the existence of an independent contractor
2549 relationship. The exclusion of any person or service from this
2550 section does not create any presumption and is not admissible to

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2551 deny the existence of an independent contractor relationship.

2552 (4) Third-party individuals or entities seeking services
 2553 through the marketplace platform and marketplace contractors
 2554 must comply with chapter 440 in the same manner as if they had
 2555 not connected through the marketplace platform.

2556 (5) This section does not apply to:

2557 (a) Services performed in the employ of the state, a
 2558 political subdivision of the state, an Indian tribe, an
 2559 instrumentality of a state, or any political subdivision of a
 2560 state or an Indian tribe which is wholly owned by one or more
 2561 states, political subdivisions, or Indian tribes, respectively,
 2562 provided that such service is excluded from employment as
 2563 defined in s. 3306 of the Federal Unemployment Tax Act.

2564 (b) Services performed in the employ of a religious,
 2565 charitable, educational, or other organization which is excluded
 2566 from employment as defined in ss. 3301-3311 of the Federal
 2567 Unemployment Tax Act, solely by reason of s. 3306(c)(8) of the
 2568 act.

2569 Section 51. Paragraph (c) of subsection (1) of section
 2570 624.5105, Florida Statutes, is amended to read:

2571 624.5105 Community contribution tax credit; authorization;
 2572 limitations; eligibility and application requirements;
 2573 administration; definitions; expiration.—

2574 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

2575 (c) The total amount of tax credit which may be granted

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2576 for all programs approved under this section and ss.
 2577 212.08(5) (p) and 220.183 is \$12.5 million in the 2018-2019
 2578 fiscal year, \$13.5 million ~~\$21.4 million~~ in the 2019-2020 ~~2017-~~
 2579 ~~2018~~ fiscal year, and \$10.5 million in each fiscal year
 2580 thereafter for projects that provide housing opportunities for
 2581 persons with special needs as defined in s. 420.0004 or
 2582 homeownership opportunities for low-income or very-low-income
 2583 households as defined in s. 420.9071 and \$3.5 million each
 2584 fiscal year for all other projects.

2585 Section 52. Effective January 1, 2019, subsection (3) of
 2586 section 741.01, Florida Statutes, is amended to read:

2587 741.01 County court judge or clerk of the circuit court to
 2588 issue marriage license; fee.—

2589 (3) An additional fee of \$25 shall be paid to the clerk
 2590 upon receipt of the application for issuance of a marriage
 2591 license. Each month, ~~The moneys collected shall be remitted by~~
 2592 the clerk shall remit \$12.50 of the fee to the Department of
 2593 Revenue, ~~monthly,~~ for deposit in the General Revenue Fund and
 2594 \$12.50 of the fee to the Department of Revenue for deposit into
 2595 the State Courts Revenue Trust Fund.

2596 Section 53. Subsection (5) of section 1011.71, Florida
 2597 Statutes, is amended to read:

2598 1011.71 District school tax.—

2599 (5) ~~Effective July 1, 2008,~~ A school district may expend,
 2600 subject to ~~the provisions of~~ s. 200.065, up to \$150 ~~\$100~~ per

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2601 unweighted full-time equivalent student from the revenue
 2602 generated by the millage levy authorized by subsection (2) to
 2603 fund, in addition to expenditures authorized in paragraphs
 2604 (2) (a)-(j), expenses for the following:

2605 (a) The purchase, lease-purchase, or lease of driver's
 2606 education vehicles; motor vehicles used for the maintenance or
 2607 operation of plants and equipment; security vehicles; or
 2608 vehicles used in storing or distributing materials and
 2609 equipment.

2610 (b) Payment of the cost of premiums, as defined in s.
 2611 627.403, for property and casualty insurance necessary to insure
 2612 school district educational and ancillary plants. As used in
 2613 this paragraph, casualty insurance has the same meaning as in s.
 2614 624.605(1) (d), (f), (g), (h), and (m). Operating revenues that
 2615 are made available through the payment of property and casualty
 2616 insurance premiums from revenues generated under this subsection
 2617 may be expended only for nonrecurring operational expenditures
 2618 of the school district.

2619 Section 54. Clothing and school supplies; sales tax
 2620 holiday.-

2621 (1) The tax levied under chapter 212, Florida Statutes,
 2622 may not be collected during the period from August 3, 2018,
 2623 through August 5, 2018, on the retail sale of:

2624 (a) Clothing, wallets, or bags, including handbags,
 2625 backpacks, fanny packs, and diaper bags, but excluding

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2626 briefcases, suitcases, and other garment bags, having a sales
 2627 price of \$60 or less per item. As used in this paragraph, the
 2628 term "clothing" means:

2629 1. Any article of wearing apparel intended to be worn on
 2630 or about the human body, excluding watches, watchbands, jewelry,
 2631 umbrellas, and handkerchiefs; and

2632 2. All footwear, excluding skis, swim fins, roller blades,
 2633 and skates.

2634 (b) School supplies having a sales price of \$15 or less
 2635 per item. As used in this paragraph, the term "school supplies"
 2636 means pens, pencils, erasers, crayons, notebooks, notebook
 2637 filler paper, legal pads, binders, lunch boxes, construction
 2638 paper, markers, folders, poster board, composition books, poster
 2639 paper, scissors, cellophane tape, glue or paste, rulers,
 2640 computer disks, protractors, compasses, and calculators.

2641 (2) The tax exemptions provided in this section do not
 2642 apply to sales within a theme park or entertainment complex as
 2643 defined in s. 509.013(9), Florida Statutes, within a public
 2644 lodging establishment as defined in s. 509.013(4), Florida
 2645 Statutes, or within an airport as defined in s. 330.27(2),
 2646 Florida Statutes.

2647 (3) The tax exemptions provided in this section may apply
 2648 at the option of a dealer if less than 5 percent of the dealer's
 2649 gross sales of tangible personal property in the prior calendar
 2650 year are comprised of items that would be exempt under this

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2651 section. If a qualifying dealer chooses not to participate in
 2652 the tax holiday, by August 1, 2018, the dealer must notify the
 2653 Department of Revenue in writing of its election to collect
 2654 sales tax during the holiday and must post a copy of that notice
 2655 in a conspicuous location at its place of business.

2656 (4) The Department of Revenue may, and all conditions are
 2657 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2658 Florida Statutes, to administer this section.

2659 (5) For the 2017-2018 fiscal year, the sum of \$243,814 in
 2660 nonrecurring funds is appropriated from the General Revenue Fund
 2661 to the Department of Revenue for the purpose of implementing
 2662 this section. Funds remaining unexpended or unencumbered from
 2663 this appropriation as of June 30, 2018, shall revert and be
 2664 reappropriated for the same purpose in the 2018-2019 fiscal
 2665 year.

2666 (6) This section shall take effect upon this act becoming
 2667 a law.

2668 Section 55. Disaster preparedness supplies; sales tax
 2669 holiday.—

2670 (1) The tax levied under chapter 212, Florida Statutes,
 2671 may not be collected during the period from June 1, 2018,
 2672 through June 7, 2018, on the retail sale of:

2673 (a) A portable self-powered light source selling for \$20
 2674 or less.

2675 (b) A portable self-powered radio, two-way radio, or

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2676 | weather-band radio selling for \$50 or less.

2677 | (c) A tarpaulin or other flexible waterproof sheeting

2678 | selling for \$50 or less.

2679 | (d) An item normally sold as, or generally advertised as,

2680 | a ground anchor system or tie-down kit and selling for \$50 or

2681 | less.

2682 | (e) A gas or diesel fuel tank selling for \$25 or less.

2683 | (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-

2684 | volt, or 9-volt batteries, excluding automobile and boat

2685 | batteries, selling for \$30 or less.

2686 | (g) A nonelectric food storage cooler selling for \$30 or

2687 | less.

2688 | (h) A portable generator used to provide light or

2689 | communications or preserve food in the event of a power outage

2690 | and selling for \$750 or less.

2691 | (i) Reusable ice selling for \$10 or less.

2692 | (2) The Department of Revenue may, and all conditions are

2693 | deemed met to, adopt emergency rules pursuant to s. 120.54(4),

2694 | Florida Statutes, to administer this section.

2695 | (3) The tax exemptions provided in this section do not

2696 | apply to sales within a theme park or entertainment complex as

2697 | defined in s. 509.013(9), Florida Statutes, within a public

2698 | lodging establishment as defined in s. 509.013(4), Florida

2699 | Statutes, or within an airport as defined in s. 330.27(2),

2700 | Florida Statutes.

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2701 (4) For the 2017-2018 fiscal year, the sum of \$70,072 in
 2702 nonrecurring funds is appropriated from the General Revenue Fund
 2703 to the Department of Revenue for the purpose of implementing
 2704 this section.

2705 (5) This section shall take effect upon this act becoming
 2706 a law.

2707 Section 56. Equipment used to generate emergency electric
 2708 energy.-

2709 (1) The purchase of any equipment to generate emergency
 2710 electric energy at a nursing home facility as defined in s.
 2711 400.021(12), Florida Statutes, or an assisted living facility as
 2712 defined in s. 429.02(5), Florida Statutes, is exempt from the
 2713 tax imposed under chapter 212, Florida Statutes, during the
 2714 period from July 1, 2017, through December 31, 2018. The
 2715 electric energy that is generated must be used at the home or
 2716 facility and meet the energy needs for emergency generation for
 2717 that size and class of facility.

2718 (2) The purchaser of the equipment must provide the dealer
 2719 with an affidavit certifying that the equipment will only be
 2720 used as provided in subsection (1).

2721 (3) The exemption provided in subsection (1) is limited to
 2722 a maximum of \$15,000 in tax for the purchase of equipment for
 2723 any single facility.

2724 (4) (a) The exemption under this section may be applied at
 2725 the time of purchase or is available through a refund from the

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2726 Department of Revenue of previously paid taxes. For purchases
 2727 made before the effective date of this section, an application
 2728 for refund must be submitted to the department within 6 months
 2729 after the effective date of this section. For purchases made on
 2730 or after the effective date of this section, if the exemption
 2731 was not applied to the purchase, an application for refund must
 2732 be submitted to the department within 6 months after the date of
 2733 purchase.

2734 (b) The purchaser of the emergency electric equipment
 2735 applying for a refund under this subsection must provide the
 2736 department with an affidavit certifying that the equipment will
 2737 only be used as provided in subsection (1).

2738 (5) A person furnishing a false affidavit to the dealer
 2739 pursuant to subsection (2) or the Department of Revenue pursuant
 2740 to subsection (4) is subject to the penalty set forth in s.
 2741 212.085, Florida Statutes, and as otherwise authorized by law.

2742 (6) The Department of Revenue may, and all conditions are
 2743 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2744 Florida Statutes, to administer this section.

2745 (7) Notwithstanding any other law, emergency rules adopted
 2746 pursuant to subsection (6) are effective for 6 months after
 2747 adoption and may be renewed during the pendency of procedures to
 2748 adopt permanent rules addressing the subject of the emergency
 2749 rules.

2750 (8) This section is considered a revenue law for the

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2751 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
 2752 72.011, Florida Statutes, applies to this section.

2753 (9) This section shall take effect upon becoming a law and
 2754 operates retroactively to July 1, 2017.

2755 Section 57. Fencing materials used in agriculture.—

2756 (1) The purchase of fencing materials used in the repair
 2757 of farm fences on land classified as agricultural under s.
 2758 193.461, Florida Statutes, is exempt from the tax imposed under
 2759 chapter 212, Florida Statutes, during the period from September
 2760 10, 2017, through May 31, 2018, if the fencing materials will be
 2761 or were used to repair damage to fences that occurred as a
 2762 direct result of the impact of Hurricane Irma. The exemption
 2763 provided by this section is available only through a refund from
 2764 the Department of Revenue of previously paid taxes.

2765 (2) To receive a refund pursuant to this section, the
 2766 owner of the fencing materials or the real property into which
 2767 the fencing materials were incorporated must apply to the
 2768 Department of Revenue by December 31, 2018. The refund
 2769 application must include the following information:

2770 (a) The name and address of the person claiming the
 2771 refund.

2772 (b) The address and assessment roll parcel number of the
 2773 agricultural land in which the fencing materials was or will be
 2774 used.

2775 (c) The sales invoice or other proof of purchase of the

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2776 fencing materials, showing the amount of sales tax paid, the
 2777 date of purchase, and the name and address of the dealer from
 2778 whom the materials were purchased.

2779 (d) An affidavit executed by the owner of the fencing
 2780 materials or the real property into which the fencing materials
 2781 were or will be incorporated, including a statement that the
 2782 fencing materials were or will be used to repair fencing damaged
 2783 as a direct result of the impact of Hurricane Irma.

2784 (3) A person furnishing a false affidavit to the
 2785 Department of Revenue pursuant to subsection (2) is subject to
 2786 the penalty set forth in s. 212.085, Florida Statutes, and as
 2787 otherwise authorized by law.

2788 (4) The Department of Revenue may, and all conditions are
 2789 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2790 Florida Statutes, to administer this section.

2791 (5) Notwithstanding any other law, emergency rules adopted
 2792 pursuant to subsection (4) are effective for 6 months after
 2793 adoption and may be renewed during the pendency of procedures to
 2794 adopt permanent rules addressing the subject of the emergency
 2795 rules.

2796 (6) This section is considered a revenue law for the
 2797 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
 2798 72.011, Florida Statutes, applies to this section.

2799 (7) This section shall take effect upon becoming a law and
 2800 operates retroactively to September 10, 2017.

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2801 Section 58. Building materials used in the repair of
 2802 nonresidential farm buildings damaged by Hurricane Irma.—
 2803 (1) Building materials used to repair a nonresidential
 2804 farm building damaged as a direct result of the impact of
 2805 Hurricane Irma and purchased during the period from September
 2806 10, 2017, through May 31, 2018, are exempt from the tax imposed
 2807 under chapter 212, Florida Statutes. The exemption provided by
 2808 this section is available only through a refund of previously
 2809 paid taxes.
 2810 (2) For purposes of the exemption provided in this
 2811 section, the term:
 2812 (a) "Building materials" means tangible personal property
 2813 that becomes a component part of a nonresidential farm building.
 2814 (b) "Nonresidential farm building" has the same meaning as
 2815 in s. 604.50, Florida Statutes.
 2816 (3) To receive a refund pursuant to this section, the
 2817 owner of the building materials or of the real property into
 2818 which the building materials will be or were incorporated must
 2819 apply to the Department of Revenue by December 31, 2018. The
 2820 refund application must include the following information:
 2821 (a) The name and address of the person claiming the
 2822 refund.
 2823 (b) The address and assessment roll parcel number of the
 2824 real property where the building materials were or will be used.
 2825 (c) The sales invoice or other proof of purchase of the

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2826 building materials, showing the amount of sales tax paid, the
 2827 date of purchase, and the name and address of the dealer from
 2828 whom the materials were purchased.

2829 (d) An affidavit executed by the owner of the building
 2830 materials or the real property into which the building materials
 2831 will be or were incorporated, including a statement that the
 2832 building materials were or will be used to repair the
 2833 nonresidential farm building damaged as a direct result of the
 2834 impact of Hurricane Irma.

2835 (4) A person furnishing a false affidavit to the
 2836 Department of Revenue pursuant to subsection (3) is subject to
 2837 the penalty set forth in s. 212.085, Florida Statutes, and as
 2838 otherwise provided by law.

2839 (5) The Department of Revenue may, and all conditions are
 2840 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2841 Florida Statutes, to administer this section.

2842 (6) Notwithstanding any other law, emergency rules adopted
 2843 pursuant to subsection (5) are effective for 6 months after
 2844 adoption and may be renewed during the pendency of procedures to
 2845 adopt permanent rules addressing the subject of the emergency
 2846 rules.

2847 (7) This section is considered a revenue law for the
 2848 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
 2849 72.011, Florida Statutes, applies to this section.

2850 (8) This section shall take effect upon becoming a law and

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2851 operates retroactively to September 10, 2017.

2852 Section 59. Refund of fuel taxes used for agricultural
 2853 shipment after Hurricane Irma.—

2854 (1) Fuel purchased and used in this state during the
 2855 period from September 10, 2017, through June 30, 2018, which is
 2856 or was used in any motor vehicle driven or operated upon the
 2857 public highways of this state for agricultural shipment is
 2858 exempt from all state and county taxes authorized or imposed
 2859 under parts I and II of chapter 206, Florida Statutes, excluding
 2860 the taxes imposed under s. 206.41(1)(a) and (h), Florida
 2861 Statutes. The exemption provided by this section is available to
 2862 the fuel purchaser in an amount equal to the fuel tax imposed on
 2863 fuel that was purchased for agricultural shipment during the
 2864 period from September 10, 2017, through June 30, 2018. The
 2865 exemption provided by this section is only available through a
 2866 refund from the Department of Revenue.

2867 (2) For purposes of the exemption provided in this
 2868 section, the term:

2869 (a) "Agricultural processing or storage facility" means
 2870 property used or useful in separating, cleaning, processing,
 2871 converting, packaging, handling, storing, and other activities
 2872 necessary to prepare crops, livestock, related products, and
 2873 other products of agriculture, and includes nonfarm facilities
 2874 that produce agricultural products in whole or in part through
 2875 natural processes, animal husbandry, and apiaries.

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2876 (b) "Agricultural product" means the natural products of a
 2877 farm, nursery, forest, grove, orchard, vineyard, garden, or
 2878 apiary, including livestock as defined in s. 585.01(13), Florida
 2879 Statutes.

2880 (c) "Agricultural shipment" means the transport of any
 2881 agricultural product from a farm, nursery, forest, grove,
 2882 orchard, vineyard, garden, or apiary to an agricultural
 2883 processing or storage facility.

2884 (d) "Fuel" means motor fuel or diesel fuel, as those terms
 2885 are defined in ss. 206.01 and 206.86, Florida Statutes,
 2886 respectively.

2887 (e) "Fuel tax" means all state and county taxes authorized
 2888 or imposed on fuel under chapter 206, Florida Statutes.

2889 (f) "Motor vehicle" and "public highways" have the same
 2890 meanings as in s. 206.01, Florida Statutes.

2891 (3) To receive a refund pursuant to this section, the fuel
 2892 purchaser must apply to the Department of Revenue by December
 2893 31, 2018. The refund application must include the following
 2894 information:

2895 (a) The name and address of the person claiming the
 2896 refund.

2897 (b) The names and addresses of up to three owners of
 2898 farms, nurseries, forests, groves, orchards, vineyards, gardens,
 2899 or apiaries whose agricultural products were shipped by the
 2900 person seeking the refund pursuant to this section.

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2901 (c) The sales invoice or other proof of purchase of the
 2902 fuel, showing the number of gallons of fuel purchased, the type
 2903 of fuel purchased, the date of purchase, and the name and place
 2904 of business of the dealer from whom the fuel was purchased.

2905 (d) The license number or other identification number of
 2906 the motor vehicle that used the exempt fuel.

2907 (e) An affidavit executed by the person seeking the refund
 2908 pursuant to this section, including a statement that he or she
 2909 purchased and used the fuel for which the refund is being
 2910 claimed during the period from September 10, 2017, through June
 2911 30, 2018, for an agricultural shipment.

2912 (4) A person furnishing a false affidavit to the
 2913 Department of Revenue pursuant to subsection (3) is subject to
 2914 the penalty set forth in s. 206.11, Florida Statutes, and as
 2915 otherwise provided by law.

2916 (5) The tax imposed under s. 212.0501, Florida Statutes,
 2917 does not apply to fuel that is exempt under this section and for
 2918 which a fuel purchaser received a refund under this section.

2919 (6) The Department of Revenue may, and all conditions are
 2920 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
 2921 Florida Statutes, to administer this section.

2922 (7) Notwithstanding any other law, emergency rules adopted
 2923 pursuant to subsection (6) are effective for 6 months after
 2924 adoption and may be renewed during the pendency of procedures to
 2925 adopt permanent rules addressing the subject of the emergency

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2926 rules.

2927 (8) This section is considered a revenue law for the
 2928 purposes of ss. 213.05 and 213.06, Florida Statutes, and s.
 2929 72.011, Florida Statutes, applies to this section.

2930 (9) This section shall take effect upon becoming a law and
 2931 operate retroactively to September 10, 2017.

2932 Section 60. The amendments made by this act to ss.
 2933 197.3631, 197.572, and 197.573, Florida Statutes, and the
 2934 creation by this act of s. 193.0237, Florida Statutes, first
 2935 apply to taxes and special assessments levied in 2018.

2936 Section 61. For the 2018-2019 fiscal year, the sum of
 2937 \$91,319 in nonrecurring funds is appropriated from the General
 2938 Revenue Fund to the Department of Revenue to implement the
 2939 provisions of this act.

2940 Section 62. The Division of Law Revision and Information
 2941 is directed to replace the phrase "the effective date of this
 2942 act" wherever it occurs in this act, except in ss. 163.01 and
 2943 197.572, Florida Statutes, with the date this act becomes a law.

2944 Section 63. Except as otherwise expressly provided in this
 2945 act and except for this section, which shall take effect upon
 2946 this act becoming a law, this act shall take effect July 1,
 2947 2018.