

1                                   A bill to be entitled  
2           An act relating to taxation; amending s. 125.0104,  
3           F.S.; authorizing the use of tourist development taxes  
4           for certain water quality improvement projects and for  
5           certain parks or trails; increasing population  
6           thresholds for counties to use tourist development  
7           taxes for certain purposes; revising authorized uses  
8           of tourist development taxes for specified counties;  
9           providing that existing contracts or debt service  
10          shall not be impaired; amending s. 192.001, F.S.;  
11          specifying the conditions under which certain  
12          construction work constructed or installed by certain  
13          electric utilities is deemed substantially completed;  
14          providing applicability; creating s. 193.1557, F.S.;  
15          extending the time period within which certain changes  
16          to property damaged or destroyed by Hurricane Michael  
17          must commence to prevent the assessed value of the  
18          property from increasing; amending s. 194.011, F.S.;  
19          authorizing certain associations to represent,  
20          prosecute, or defend specified association members in  
21          front of the value adjustment board proceedings and  
22          subsequent proceedings; providing applicability;  
23          amending s. 194.035, F.S.; specifying the  
24          circumstances under which a special magistrate's  
25          appraisal may not be submitted as evidence to a value

26 adjustment board; amending s. 194.181, F.S.; providing  
 27 and revising the parties considered as the defendants  
 28 in tax suits; requiring certain notice to be provided  
 29 to unit owners in a specified way; providing unit  
 30 owners options for defending a tax suit; imposing  
 31 certain actions for unit owners who fail to respond to  
 32 a specified notice; amending s. 195.073, F.S.;  
 33 revising the property classifications for certain  
 34 multifamily housing and commercial and industrial  
 35 properties; amending s. 195.096, F.S.; removing the  
 36 requirement for the Department of Revenue to review  
 37 tangible personal property rolls of each county;  
 38 revising required computations regarding  
 39 classifications of property; specifying that  
 40 properties with more than nine units are commercial  
 41 property for certain assessment roll purposes;  
 42 amending s. 196.173, F.S.; revising the military  
 43 operations that qualify certain servicemembers for an  
 44 additional ad valorem tax exemption; revising the  
 45 deadlines for applying for additional ad valorem tax  
 46 exemptions for certain servicemembers for a specified  
 47 tax year; amending s. 196.197, F.S.; providing  
 48 criteria to be used in determining the value of tax  
 49 exemptions for charitable use of certain hospitals;  
 50 defining terms; providing application requirements for

51 tax exemptions for certain properties; amending s.  
 52 200.065, F.S.; providing alternative methods of notice  
 53 related to the truth in millage process for counties  
 54 for which a declared state of emergency exists;  
 55 extending deadlines for notice during a declared state  
 56 of emergency; revising publication and hearing  
 57 requirements; providing for automatic extensions of  
 58 certain deadlines in the event of a declared state of  
 59 emergency; amending s. 200.069, F.S.; specifying  
 60 information which property appraisers may include in  
 61 the notice of ad valorem taxes and non-ad valorem  
 62 assessments; amending s. 202.12, F.S.; reducing the  
 63 tax rates applied to the sale of communications  
 64 services and the retail sale of direct-to-home  
 65 satellite services after a certain date; amending ss.  
 66 202.12001 and 203.001, F.S.; conforming provisions to  
 67 changes made by the act; amending ss. 206.05 and  
 68 206.90, F.S.; revising the maximum bond amount for  
 69 licensed terminal suppliers; amending s. 206.8741,  
 70 F.S.; reducing the penalty imposed for failure to  
 71 conform to notice requirements related to dyed diesel  
 72 fuel; amending s. 206.9826, F.S.; increasing the  
 73 refund available to certain air carriers on the  
 74 purchase of aviation fuel; amending s. 212.0305, F.S.;  
 75 revising uses and distribution of the charter county

76 convention development tax for specified counties;  
 77 providing restrictions on the use of funds; providing  
 78 that no existing contract or debt service shall be  
 79 affected; amending s. 212.0306, F.S.; providing a name  
 80 for the local option food and beverage tax in a  
 81 certain county; revising approved uses of the proceeds  
 82 of the tax; prohibiting interlocal agreements and  
 83 contracts with certain convention and visitors bureaus  
 84 from being renewed or extended; providing that no  
 85 existing contract shall be affected; amending s.  
 86 212.031, F.S.; reducing the tax levied on rental or  
 87 license fees charged for the use of real property;  
 88 amending s. 212.05, F.S.; extending the period in  
 89 which a dealer and nonresident purchaser must provide  
 90 the state with documentation that a boat or aircraft  
 91 purchased without the imposition of Florida sales tax  
 92 will not be used in the state; amending s. 212.055,  
 93 F.S.; providing an expiration date for the charter  
 94 county and regional transportation system surtax for a  
 95 certain county; requiring a resolution to levy the  
 96 surtax after a certain date; requiring new levies of  
 97 the charter county and regional transportation system  
 98 surtax to expire after twenty years unless reenacted  
 99 by the electors of the county; requiring the  
 100 resolution to include a statement containing certain

101 information; requiring the resolution to approve a  
102 school capital outlay surtax to include specified  
103 information; requiring revenues shared with charter  
104 schools to be expended by the charter schools in a  
105 certain manner; requiring revenues and expenditures to  
106 be accounted for in specified charter school financial  
107 reports; providing applicability; amending s. 212.134,  
108 F.S.; requiring specified entities that must file a  
109 return under section 6050W of the Internal Revenue  
110 Code to provide copies to the department; specifying  
111 procedures for submitting the information; providing  
112 penalties; creating s. 212.181, F.S.; providing  
113 procedures for jurisdictions to notify the department  
114 regarding changes to their business boundaries for  
115 certain purposes; providing guidelines for correction  
116 of misallocated funds; providing procedures for  
117 correcting misallocated funds; providing deadlines for  
118 notifying the department of changes to business  
119 boundaries; providing rulemaking authority; amending  
120 ss. 212.20, 212.205, 218.64, and 288.0001, F.S.;  
121 conforming provisions to changes made by the act;  
122 creating s. 213.0537, F.S.; authorizing the department  
123 to provide certain official correspondence to  
124 taxpayers electronically upon the affirmative request  
125 of the taxpayer; providing definitions; amending s.

126 213.21, F.S.; tolling the period for filing a claim  
 127 for refund for certain transactions during certain  
 128 audit periods; amending s. 220.1105, F.S.; revising  
 129 the definition of the term "final tax liability" for  
 130 certain purposes; providing for retroactive  
 131 application; amending s. 220.1845, F.S.; increasing,  
 132 for a specified fiscal year, the total amount of  
 133 contaminated site rehabilitation tax credits;  
 134 repealing s. 288.11625, F.S., relating to the Sports  
 135 Development Program; amending s. 376.30781, F.S.;  
 136 increasing, for a specified fiscal year, the total  
 137 amount of tax credits for the rehabilitation of  
 138 drycleaning-solvent-contaminated sites and brownfield  
 139 sites in designated brownfield areas; amending s.  
 140 443.163, F.S.; providing that corrections to  
 141 electronically filed reemployment tax reports must  
 142 also be filed electronically; revising penalties;  
 143 removing the requirement for certain parties to file  
 144 electronically; removing the requirement that requests  
 145 for waivers from statutory requirements be in writing;  
 146 amending s. 718.111, F.S.; providing that a  
 147 condominium association may take certain actions  
 148 relating to a challenge to ad valorem taxes in its own  
 149 name or on behalf of unit owners; providing  
 150 applicability; providing sales tax exemptions for

151 certain clothing, school supplies, personal computers,  
 152 and personal computer-related accessories during a  
 153 certain timeframe; defining terms; specifying  
 154 locations where the exemptions do not apply;  
 155 authorizing certain dealers to opt out of  
 156 participating in the exemptions, subject to certain  
 157 conditions; authorizing the department to adopt  
 158 emergency rules; providing an appropriation; providing  
 159 sales tax exemptions for certain disaster preparedness  
 160 supplies during a certain timeframe; specifying  
 161 locations where the exemptions do not apply;  
 162 authorizing the department to adopt emergency rules;  
 163 providing appropriations; providing a directive to the  
 164 Division of Law Revision; providing effective dates.

165

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

167

168 Section 1. Paragraphs (a), (b), and (e) of subsection (5)  
 169 of section 125.0104, Florida Statutes, are amended, and  
 170 paragraph (f) is added to that subsection, to read:

171 125.0104 Tourist development tax; procedure for levying;  
 172 authorized uses; referendum; enforcement.—

173 (5) AUTHORIZED USES OF REVENUE.—

174 (a) Except for counties identified in paragraph (f), all  
 175 tax revenues received pursuant to this section by a county

176 imposing the tourist development tax shall be used by that  
 177 county for the following purposes only:

178 1. To acquire, construct, extend, enlarge, remodel,  
 179 repair, improve, maintain, operate, or promote one or more:

180 a. Publicly owned and operated convention centers, sports  
 181 stadiums, sports arenas, coliseums, or auditoriums within the  
 182 boundaries of the county or subcounty special taxing district in  
 183 which the tax is levied;

184 b. Auditoriums that are publicly owned but are operated by  
 185 organizations that are exempt from federal taxation pursuant to  
 186 26 U.S.C. s. 501(c)(3) and open to the public, within the  
 187 boundaries of the county or subcounty special taxing district in  
 188 which the tax is levied; or

189 c. Aquariums or museums that are publicly owned and  
 190 operated or owned and operated by not-for-profit organizations  
 191 and open to the public, within the boundaries of the county or  
 192 subcounty special taxing district in which the tax is levied;

193 d. Parks or trails that are publicly owned and operated or  
 194 owned and operated by not-for-profit organizations and open to  
 195 the public, within the boundaries of the county or subcounty  
 196 special taxing district in which the tax is levied;

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

200 3. To promote and advertise tourism in this state and

201 nationally and internationally; however, if tax revenues are  
 202 expended for an activity, service, venue, or event, the  
 203 activity, service, venue, or event must have as one of its main  
 204 purposes the attraction of tourists as evidenced by the  
 205 promotion of the activity, service, venue, or event to tourists;

206 4. To fund convention bureaus, tourist bureaus, tourist  
 207 information centers, and news bureaus as county agencies or by  
 208 contract with the chambers of commerce or similar associations  
 209 in the county, which may include any indirect administrative  
 210 costs for services performed by the county on behalf of the  
 211 promotion agency;

212 5. To finance beach park facilities, or beach, channel,  
 213 estuary, or lagoon improvement, maintenance, renourishment,  
 214 restoration, and erosion control, including construction of  
 215 beach groins and shoreline protection, enhancement, cleanup, or  
 216 restoration of inland lakes and rivers to which there is public  
 217 access as those uses relate to the physical preservation of the  
 218 beach, shoreline, channel, estuary, lagoon, or inland lake or  
 219 river. However, any funds identified by a county as the local  
 220 matching source for beach renourishment, restoration, or erosion  
 221 control projects included in the long-range budget plan of the  
 222 state's Beach Management Plan, pursuant to s. 161.091, or funds  
 223 contractually obligated by a county in the financial plan for a  
 224 federally authorized shore protection project may not be used or  
 225 loaned for any other purpose. In counties of fewer than 100,000

226 population, up to 10 percent of the revenues from the tourist  
 227 development tax may be used for beach park facilities; or

228 6. To acquire, construct, extend, enlarge, remodel,  
 229 repair, improve, maintain, operate, or finance public facilities  
 230 within the boundaries of the county or subcounty special taxing  
 231 district in which the tax is levied, if the public facilities  
 232 are needed to increase tourist-related business activities in  
 233 the county or subcounty special district and are recommended by  
 234 the county tourist development council created pursuant to  
 235 paragraph (4) (e). Tax revenues may be used for any related land  
 236 acquisition, land improvement, design and engineering costs, and  
 237 all other professional and related costs required to bring the  
 238 public facilities into service. As used in this subparagraph,  
 239 the term "public facilities" means major capital improvements  
 240 that have a life expectancy of 5 or more years, including, but  
 241 not limited to, transportation, sanitary sewer, solid waste,  
 242 drainage, potable water, and pedestrian facilities. Tax revenues  
 243 may be used for these purposes only if the following conditions  
 244 are satisfied:

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

249 b. The county governing board approves the use for the  
 250 proposed public facilities by a vote of at least two-thirds of

251 its membership;

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

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

259 e. An independent professional analysis, performed at the  
 260 expense of the county tourist development council, demonstrates  
 261 the positive impact of the infrastructure project on tourist-  
 262 related businesses in the county.

263 7. To finance water quality improvement projects,  
 264 including, but not limited to:

265 a. Flood mitigation.

266 b. Seagrass or seaweed removal.

267 c. Algae control, cleanup, or prevention measures.

268 d. Waterway network restoration measures.

269 e. Septic-to-sewer conversion projects.

270  
 271 Subparagraphs 1. and 2. may be implemented through service  
 272 contracts and leases with lessees that have sufficient expertise  
 273 or financial capability to operate such facilities.

274 (b) Tax revenues received pursuant to this section by a  
 275 county of less than 950,000 ~~750,000~~ population imposing a

276 | tourist development tax may only be used by that county for the  
 277 | following purposes in addition to those purposes allowed  
 278 | pursuant to paragraph (a): to acquire, construct, extend,  
 279 | enlarge, remodel, repair, improve, maintain, operate, or promote  
 280 | one or more zoological parks, fishing piers or nature centers  
 281 | which are publicly owned and operated or owned and operated by  
 282 | not-for-profit organizations and open to the public. All  
 283 | population figures relating to this subsection shall be based on  
 284 | the most recent population estimates prepared pursuant to the  
 285 | provisions of s. 186.901. These population estimates shall be  
 286 | those in effect on July 1 of each year.

287 |         (e) Any use of the local option tourist development tax  
 288 | revenues collected pursuant to this section for a purpose not  
 289 | expressly authorized by paragraph (3)(l) or paragraph (3)(n) or  
 290 | paragraphs (a)-(d) and (f) of this subsection is expressly  
 291 | prohibited.

292 |         (f) All tax revenues received pursuant to this section by  
 293 | a county, as defined in s. 125.011(1), imposing the tourist  
 294 | development tax shall be used by that county for the following  
 295 | purposes only:

296 |             1. Revenues may be used to complete any project underway  
 297 | as of the effective date of this act or to perform any contract  
 298 | in existence on the effective date of this act, pursuant to this  
 299 | section as this section existed before the effective date of  
 300 | this act. Revenues may not be used to renew or extend such

301 contracts or projects. Bonds or other debt outstanding as of the  
 302 effective date of this act may be refinanced, but the duration  
 303 of such debt pledging the tourist development tax may not be  
 304 extended and the outstanding principal may not be increased,  
 305 except to account for the costs of issuance.

306 2. Revenues not needed for projects, contracts, or debt  
 307 obligations pursuant to subparagraph 1. shall be distributed and  
 308 used as follows:

309 a. Fifty percent shall be distributed monthly to the  
 310 governing boards of municipalities within the county and the  
 311 county. Distributions to each municipality shall be in  
 312 proportion to the amount collected in the prior month within  
 313 each municipality as a share of the total collected in the prior  
 314 month in the county as a whole. Distributions to the county  
 315 shall be in proportion to the amount collected in the prior  
 316 month within the unincorporated area of the county as a share of  
 317 the total collected in the prior month in the county as a whole.  
 318 These distributions may be used by the receiving jurisdiction  
 319 to:

320 (I) Promote and advertise tourism and fund convention  
 321 bureaus, tourist bureaus, tourist information centers, and news  
 322 bureaus. Municipalities receiving revenue under this sub-  
 323 subparagraph may enter into an interlocal agreement to use such  
 324 revenue to receive services provided by the entity receiving  
 325 funds under sub-sub-subparagraph s. 212.0305(4) (b)2.b.(III).;

326 (II) Reimburse expenses incurred in providing public  
 327 safety services, including emergency medical services as defined  
 328 in s. 401.107(3), and law enforcement services, which are needed  
 329 to address impacts related to increased tourism and visitors to  
 330 an area. However, if taxes collected pursuant to this section  
 331 are used to reimburse emergency medical services or public  
 332 safety services for tourism or special events, the governing  
 333 board of a county or municipality may not use such taxes to  
 334 supplant the normal operating expenses of an emergency medical  
 335 services department, a fire department, a sheriff's office, or a  
 336 police department.

337 (III) Acquire, construct, extend, enlarge, remodel, repair,  
 338 improve, maintain, operate, or promote parks or trails that are  
 339 publicly owned and operated or owned and operated by not-for-  
 340 profit organizations and open to the public, within the  
 341 boundaries of the county or subcounty special taxing district in  
 342 which the tax is levied

343 (IV) Acquire, construct, extend, enlarge, remodel, repair,  
 344 improve, maintain, operate, or finance public facilities within  
 345 the boundaries of the jurisdiction, if the public facilities are  
 346 needed to preserve or increase tourist-related business  
 347 activities in the jurisdiction. Tax revenues may be used for any  
 348 related land acquisition, land improvement, design and  
 349 engineering costs, and all other professional and related costs  
 350 required to bring the public facilities into service. As used in

351 this subparagraph, the term "public facilities" means major  
 352 capital improvements that have a life expectancy of 5 or more  
 353 years, including, but not limited to, transportation; sanitary  
 354 sewer, including solid waste, drainage, and potable water; and  
 355 pedestrian facilities. Tax distributions may be used for these  
 356 purposes only if the following conditions are satisfied:

357 (A) The governing board approves the use for the proposed  
 358 public facilities by a vote of at least two-thirds of its  
 359 membership.

360 (B) No more than 70 percent of the cost of the proposed  
 361 public facilities will be paid for using tourist development tax  
 362 revenues, and sources of funding for the remaining costs are  
 363 identified and confirmed by the jurisdiction's governing board.

364 (C) No more than 40 percent of all tourist development tax  
 365 revenues distributed to the jurisdiction are spent to promote  
 366 and advertise tourism as provided by this paragraph.

367 (D) An independent professional analysis, performed at the  
 368 expense of the jurisdiction, demonstrates the positive impact of  
 369 the infrastructure project on tourist-related businesses in the  
 370 jurisdiction.

371 b. Twenty percent shall be distributed to the county to  
 372 fund the primary bureau, department, or association responsible  
 373 for organizing, funding, and promoting opportunities for artists  
 374 and cultural organizations within the county.

375 c. Thirty percent shall be distributed to the governing

376 board of the county and used for one or more of the purposes set  
 377 forth in the Local Option Coastal Recovery and Resiliency Tax in  
 378 s. 212.0306(3) (a).

379 Section 2. Effective upon this act becoming a law,  
 380 paragraph (d) of subsection (11) of section 192.001, Florida  
 381 Statutes, is amended to read:

382 192.001 Definitions.—All definitions set out in chapters 1  
 383 and 200 that are applicable to this chapter are included herein.  
 384 In addition, the following definitions shall apply in the  
 385 imposition of ad valorem taxes:

386 (11) "Personal property," for the purposes of ad valorem  
 387 taxation, shall be divided into four categories as follows:

388 (d) "Tangible personal property" means all goods,  
 389 chattels, and other articles of value (but does not include the  
 390 vehicular items enumerated in s. 1(b), Art. VII of the State  
 391 Constitution and elsewhere defined) capable of manual possession  
 392 and whose chief value is intrinsic to the article itself.

393 "Construction work in progress" consists of those items of  
 394 tangible personal property commonly known as fixtures,  
 395 machinery, and equipment when in the process of being installed  
 396 in new or expanded improvements to real property and whose value  
 397 is materially enhanced upon connection or use with a  
 398 preexisting, taxable, operational system or facility.

399 Construction work in progress shall be deemed substantially  
 400 completed when connected with the preexisting, taxable,

401 operational system or facility. For the purposes of tangible  
 402 personal property constructed or installed by an electric  
 403 utility, construction work in progress is not deemed  
 404 substantially completed unless all permits or approvals required  
 405 for commercial operation have been received or approved.  
 406 Inventory and household goods are expressly excluded from this  
 407 definition.

408 Section 3. The amendment made by this act to s. 192.001,  
 409 Florida Statutes, first applies to the 2020 property tax roll  
 410 and operates retroactively to January 1, 2020.

411 Section 4. Section 193.1557, Florida Statutes, is created  
 412 to read:

413 193.1557 Assessment of certain property damaged or  
 414 destroyed by Hurricane Michael.—For property damaged or  
 415 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
 416 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
 417 additions, or improvements commenced within 5 years after  
 418 January 1, 2019. This section applies to the for tax years 2019-  
 419 2023 and shall stand repealed on December 31, 2023.

420 Section 5. Paragraph (e) of subsection (3) of section  
 421 194.011, Florida Statutes, is amended to read:

422 194.011 Assessment notice; objections to assessments.—

423 (3) A petition to the value adjustment board must be in  
 424 substantially the form prescribed by the department.

425 Notwithstanding s. 195.022, a county officer may not refuse to

426 accept a form provided by the department for this purpose if the  
427 taxpayer chooses to use it. A petition to the value adjustment  
428 board must be signed by the taxpayer or be accompanied at the  
429 time of filing by the taxpayer's written authorization or power  
430 of attorney, unless the person filing the petition is listed in  
431 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
432 petition with a value adjustment board without the taxpayer's  
433 signature or written authorization by certifying under penalty  
434 of perjury that he or she has authorization to file the petition  
435 on behalf of the taxpayer. If a taxpayer notifies the value  
436 adjustment board that a petition has been filed for the  
437 taxpayer's property without his or her consent, the value  
438 adjustment board may require the person filing the petition to  
439 provide written authorization from the taxpayer authorizing the  
440 person to proceed with the appeal before a hearing is held. If  
441 the value adjustment board finds that a person listed in s.  
442 194.034(1)(a) willfully and knowingly filed a petition that was  
443 not authorized by the taxpayer, the value adjustment board shall  
444 require such person to provide the taxpayer's written  
445 authorization for representation to the value adjustment board  
446 clerk before any petition filed by that person is heard, for 1  
447 year after imposition of such requirement by the value  
448 adjustment board. A power of attorney or written authorization  
449 is valid for 1 assessment year, and a new power of attorney or  
450 written authorization by the taxpayer is required for each

451 subsequent assessment year. A petition shall also describe the  
 452 property by parcel number and shall be filed as follows:

453 (e)1. A condominium association, as defined in s. 718.103,  
 454 a cooperative association, as defined in s. 719.103, or any  
 455 homeowners' association, as defined in s. 723.075, with approval  
 456 of its board of administration or directors, may file with the  
 457 value adjustment board a single joint petition on behalf of any  
 458 association members who own units or parcels of property which  
 459 the property appraiser determines are substantially similar with  
 460 respect to location, proximity to amenities, number of rooms,  
 461 living area, and condition. The condominium association,  
 462 cooperative association, or homeowners' association ~~as defined~~  
 463 ~~in s. 723.075~~ shall provide the unit or parcel owners with  
 464 notice of its intent to petition the value adjustment board and  
 465 shall provide at least 20 days for a unit or parcel owner to  
 466 elect, in writing, that his or her unit or parcel not be  
 467 included in the petition.

468 2. A condominium association, as defined in s. 718.103, or  
 469 a cooperative association, as defined in s. 719.103, that has  
 470 filed a single joint petition under this subsection may continue  
 471 to represent, prosecute, and defend the unit owners through any  
 472 related subsequent proceeding in any tribunal, including  
 473 judicial review under part II of this chapter and any appeals.  
 474 This subparagraph is intended to clarify existing law and  
 475 applies to cases pending on July 1, 2020.

476 Section 6. Subsection (1) of section 194.035, Florida  
 477 Statutes, is amended to read:

478 194.035 Special magistrates; property evaluators.—

479 (1) In counties having a population of more than 75,000,  
 480 the board shall appoint special magistrates for the purpose of  
 481 taking testimony and making recommendations to the board, which  
 482 recommendations the board may act upon without further hearing.  
 483 These special magistrates may not be elected or appointed  
 484 officials or employees of the county but shall be selected from  
 485 a list of those qualified individuals who are willing to serve  
 486 as special magistrates. Employees and elected or appointed  
 487 officials of a taxing jurisdiction or of the state may not serve  
 488 as special magistrates. The clerk of the board shall annually  
 489 notify such individuals or their professional associations to  
 490 make known to them that opportunities to serve as special  
 491 magistrates exist. The Department of Revenue shall provide a  
 492 list of qualified special magistrates to any county with a  
 493 population of 75,000 or less. Subject to appropriation, the  
 494 department shall reimburse counties with a population of 75,000  
 495 or less for payments made to special magistrates appointed for  
 496 the purpose of taking testimony and making recommendations to  
 497 the value adjustment board pursuant to this section. The  
 498 department shall establish a reasonable range for payments per  
 499 case to special magistrates based on such payments in other  
 500 counties. Requests for reimbursement of payments outside this

501 range shall be justified by the county. If the total of all  
 502 requests for reimbursement in any year exceeds the amount  
 503 available pursuant to this section, payments to all counties  
 504 shall be prorated accordingly. If a county having a population  
 505 less than 75,000 does not appoint a special magistrate to hear  
 506 each petition, the person or persons designated to hear  
 507 petitions before the value adjustment board or the attorney  
 508 appointed to advise the value adjustment board shall attend the  
 509 training provided pursuant to subsection (3), regardless of  
 510 whether the person would otherwise be required to attend, but  
 511 shall not be required to pay the tuition fee specified in  
 512 subsection (3). A special magistrate appointed to hear issues of  
 513 exemptions, classifications, and determinations that a change of  
 514 ownership, a change of ownership or control, or a qualifying  
 515 improvement has occurred shall be a member of The Florida Bar  
 516 with no less than 5 years' experience in the area of ad valorem  
 517 taxation. A special magistrate appointed to hear issues  
 518 regarding the valuation of real estate shall be a state  
 519 certified real estate appraiser with not less than 5 years'  
 520 experience in real property valuation. A special magistrate  
 521 appointed to hear issues regarding the valuation of tangible  
 522 personal property shall be a designated member of a nationally  
 523 recognized appraiser's organization with not less than 5 years'  
 524 experience in tangible personal property valuation. A special  
 525 magistrate need not be a resident of the county in which he or

526 she serves. A special magistrate may not represent a person  
527 before the board in any tax year during which he or she has  
528 served that board as a special magistrate. An appraisal  
529 performed by a special magistrate who served on the board as a  
530 special magistrate during the tax year may not be submitted as  
531 evidence to the value adjustment board. Before appointing a  
532 special magistrate, a value adjustment board shall verify the  
533 special magistrate's qualifications. The value adjustment board  
534 shall ensure that the selection of special magistrates is based  
535 solely upon the experience and qualifications of the special  
536 magistrate and is not influenced by the property appraiser. The  
537 special magistrate shall accurately and completely preserve all  
538 testimony and, in making recommendations to the value adjustment  
539 board, shall include proposed findings of fact, conclusions of  
540 law, and reasons for upholding or overturning the determination  
541 of the property appraiser. The expense of hearings before  
542 magistrates and any compensation of special magistrates shall be  
543 borne three-fifths by the board of county commissioners and two-  
544 fifths by the school board. When appointing special magistrates  
545 or when scheduling special magistrates for specific hearings,  
546 the board, the board attorney, and the board clerk may not  
547 consider the dollar amount or percentage of any assessment  
548 reductions recommended by any special magistrate in the current  
549 year or in any previous year.

550 Section 7. Subsection (2) of section 194.181, Florida

551 Statutes, is amended to read:

552 194.181 Parties to a tax suit.—

553 (2) (a) In any case brought by a ~~the~~ taxpayer or a  
 554 condominium or cooperative association, as defined in ss.  
 555 718.103 and 719.103 respectively, on behalf of some or all unit  
 556 owners, contesting the assessment of any property, the county  
 557 property appraiser is the ~~shall be~~ party defendant.

558 (b) In any case brought by the property appraiser under  
 559 ~~pursuant to~~ s. 194.036(1) (a) or (b), the taxpayer is the ~~shall~~  
 560 ~~be~~ party defendant.

561 (c)1. In any case brought by the property appraiser under  
 562 s. 194.036(1) (a) or (b) concerning a value adjustment board  
 563 decision on a single joint petition filed by a condominium or  
 564 cooperative association under s. 194.011(3), the association and  
 565 all unit owners included in the single joint petition are the  
 566 party defendants.

567 2. The condominium or cooperative association must provide  
 568 unit owners with notice of its intent to respond to or answer  
 569 the property appraiser's complaint and advise the unit owners  
 570 that they may elect to:

- 571 a. Retain their own counsel to defend the appeal;
- 572 b. Choose not to defend the appeal; or
- 573 c. Be represented together with other unit owners in the  
 574 response or answer filed by the association.

575 3. The notice required in subparagraph 2. must be hand-

576 delivered or sent by certified mail, return receipt requested,  
577 to the unit owners and posted conspicuously on the condominium  
578 or cooperative property in the same manner as notice of board  
579 meetings under ss. 718.112(2) and 719.106(1), except that such  
580 notice may be electronically transmitted to a unit owner who has  
581 expressly consented in writing to receiving such notices through  
582 electronic transmission. The association must provide at least  
583 20 days for unit owners to respond to the notice. Any unit owner  
584 who fails to respond to the association's notice will be  
585 represented in the response or answer filed by the association.

586 (d) In any case brought by the property appraiser under  
587 ~~pursuant to~~ s. 194.036(1)(c), the value adjustment board is the  
588 ~~shall be~~ party defendant.

589 Section 8. Paragraphs (a) and (b) of subsection (1) of  
590 section 195.073, Florida Statutes, are amended to read:

591 195.073 Classification of property.—All items required by  
592 law to be on the assessment rolls must receive a classification  
593 based upon the use of the property. The department shall  
594 promulgate uniform definitions for all classifications. The  
595 department may designate other subclassifications of property.  
596 No assessment roll may be approved by the department which does  
597 not show proper classifications.

598 (1) Real property must be classified according to the  
599 assessment basis of the land into the following classes:

600 (a) Residential, subclassified into categories, one

601 category for homestead property and one for nonhomestead  
 602 property:

- 603 1. Single family.
- 604 2. Mobile homes.
- 605 3. Multifamily, up to nine units.
- 606 4. Condominiums.
- 607 5. Cooperatives.
- 608 6. Retirement homes.

609 (b) Commercial and industrial, including apartment with  
 610 more than nine units.

611 Section 9. Subsection (2) and paragraph (a) of subsection  
 612 (3) of section 195.096, Florida Statutes, are amended to read:

613 195.096 Review of assessment rolls.—

614 (2) The department shall conduct, no less frequently than  
 615 once every 2 years, an in-depth review of the real property  
 616 assessment roll ~~rolls~~ of each county. The department need not  
 617 individually study every use-class of property set forth in s.  
 618 195.073, but shall at a minimum study the level of assessment in  
 619 relation to just value of each classification specified in  
 620 subsection (3). Such in-depth review may include proceedings of  
 621 the value adjustment board and the audit or review of procedures  
 622 used by the counties to appraise property.

623 (a) The department shall, at least 30 days prior to the  
 624 beginning of an in-depth review in any county, notify the  
 625 property appraiser in the county of the pending review. At the

626 request of the property appraiser, the department shall consult  
 627 with the property appraiser regarding the classifications and  
 628 strata to be studied, in order that the review will be useful to  
 629 the property appraiser in evaluating his or her procedures.

630 (b) Every property appraiser whose upcoming roll is  
 631 subject to an in-depth review shall, if requested by the  
 632 department on or before January 1, deliver upon completion of  
 633 the assessment roll a list of the parcel numbers of all parcels  
 634 that did not appear on the assessment roll of the previous year,  
 635 indicating the parcel number of the parent parcel from which  
 636 each new parcel was created or "cut out."

637 (c) In conducting assessment ratio studies, the department  
 638 must use all practicable steps, including stratified statistical  
 639 and analytical reviews and sale-qualification studies, to  
 640 maximize the representativeness or statistical reliability of  
 641 samples of properties in tests of each classification, stratum,  
 642 or roll made the subject of a ratio study published by it. The  
 643 department shall document and retain records of the measures of  
 644 representativeness of the properties studied in compliance with  
 645 this section. Such documentation must include a record of  
 646 findings used as the basis for the approval or disapproval of  
 647 the tax roll in each county pursuant to s. 193.1142. In  
 648 addition, to the greatest extent practicable, the department  
 649 shall study assessment roll strata by subclassifications such as  
 650 value groups and market areas for each classification or stratum

651 to be studied, to maximize the representativeness of ratio study  
652 samples. For purposes of this section, the department shall rely  
653 primarily on an assessment-to-sales-ratio study in conducting  
654 assessment ratio studies in those classifications of property  
655 specified in subsection (3) for which there are adequate market  
656 sales. The department shall compute the median and the value-  
657 weighted mean for each classification or subclassification  
658 studied and for the roll as a whole.

659 (d) In the conduct of these reviews, the department shall  
660 adhere to all standards to which the property appraisers are  
661 required to adhere.

662 (e) The department and each property appraiser shall  
663 cooperate in the conduct of these reviews, and each shall make  
664 available to the other all matters and records bearing on the  
665 preparation and computation of the reviews. The property  
666 appraisers shall provide any and all data requested by the  
667 department in the conduct of the studies, including electronic  
668 data processing tapes. Any and all data and samples developed or  
669 obtained by the department in the conduct of the studies shall  
670 be confidential and exempt from the provisions of s. 119.07(1)  
671 until a presentation of the findings of the study is made to the  
672 property appraiser. After the presentation of the findings, the  
673 department shall provide any and all data requested by a  
674 property appraiser developed or obtained in the conduct of the  
675 studies, including tapes. Direct reimbursable costs of providing

676 the data shall be borne by the party who requested it. Copies of  
677 existing data or records, whether maintained or required  
678 pursuant to law or rule, or data or records otherwise  
679 maintained, shall be submitted within 30 days from the date  
680 requested, in the case of written or printed information, and  
681 within 14 days from the date requested, in the case of  
682 computerized information.

683 (f) Within 120 days after receipt of a county assessment  
684 roll by the executive director of the department pursuant to s.  
685 193.1142(1), or within 10 days after approval of the assessment  
686 roll, whichever is later, the department shall complete the  
687 review for that county and publish the department's findings.  
688 The findings must include ~~a statement of the confidence interval~~  
689 ~~for the median and such other~~ measures as may be appropriate for  
690 each classification or subclassification studied ~~and for the~~  
691 ~~roll as a whole,~~ and related statistical and analytical details.  
692 The measures in the findings must be based on:

- 693 1. A 95-percent level of confidence; or
- 694 2. Ratio study standards that are generally accepted by  
695 professional appraisal organizations in developing a  
696 statistically valid sampling plan if a 95-percent level of  
697 confidence is not attainable.

698 (3) (a) Upon completion of review pursuant to paragraph  
699 (2) (f), the department shall publish the results of reviews  
700 conducted under this section. The results must include all

701 statistical and analytical measures computed under this section  
 702 for the real property assessment roll ~~as a whole, the personal~~  
 703 ~~property assessment roll as a whole,~~ and independently for the  
 704 following real property classes if the classes constituted 5  
 705 percent or more of the total assessed value of real property in  
 706 a county on the previous tax roll:

707 1. Residential property that consists of one primary  
 708 living unit, including, but not limited to, single-family  
 709 residences, condominiums, cooperatives, and mobile homes.

710 2. Residential property that consists of two to nine ~~or~~  
 711 ~~more~~ primary living units.

712 3. Agricultural, high-water recharge, historic property  
 713 used for commercial or certain nonprofit purposes, and other  
 714 use-valued property.

715 4. Vacant lots.

716 5. Nonagricultural acreage and other undeveloped parcels.

717 6. Improved commercial and industrial property, including  
 718 apartment with more than nine units.

719 7. Taxable institutional or governmental, utility, locally  
 720 assessed railroad, oil, gas and mineral land, subsurface rights,  
 721 and other real property.

722

723 If one of the above classes constituted less than 5 percent of  
 724 the total assessed value of all real property in a county on the  
 725 previous assessment roll, the department may combine it with one

726 or more other classes of real property for purposes of  
 727 assessment ratio studies or use the weighted average of the  
 728 other classes for purposes of calculating the level of  
 729 assessment for all real property in a county. The department  
 730 shall also publish such results for any subclassifications of  
 731 the classes or assessment rolls it may have chosen to study.

732 Section 10. Effective upon this act becoming a law and  
 733 applying to ad valorem tax rolls for the 2020 tax year and  
 734 thereafter, subsection (2) of section 196.173, Florida Statutes,  
 735 is amended to read:

736 196.173 Exemption for deployed servicemembers.—

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

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

742 (b) Operation Joint Guardian, which began on June 12,  
 743 1999.

744 (c) Operation Noble Eagle, which began on September 15,  
 745 2001.

746 ~~(d) Operation Enduring Freedom, which began on October 7,~~  
 747 ~~2001, and ended on December 31, 2014.~~

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

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

750 (f)(g) Operation U.S. Airstrikes Al Qaeda in Somalia,

751 | which began in January 2007.  
 752 |       (g)~~(h)~~ Operation Copper Dune, which began in 2009.  
 753 |       (h)~~(i)~~ Operation Georgia Deployment Program, which began  
 754 | in August 2009.  
 755 |       (i)~~(j)~~ Operation Spartan Shield, which began in June 2011.  
 756 |       (j)~~(k)~~ Operation Observant Compass, which began in October  
 757 | 2011.  
 758 |       (k)~~(l)~~ Operation Inherent Resolve, which began on August  
 759 | 8, 2014.  
 760 |       (l)~~(m)~~ Operation Atlantic Resolve, which began in April  
 761 | 2014.  
 762 |       (m)~~(n)~~ Operation Freedom's Sentinel, which began on  
 763 | January 1, 2015.  
 764 |       (n)~~(o)~~ Operation Resolute Support, which began in January  
 765 | 2015.  
 766 |       (o) Operation Juniper Shield, which began in February  
 767 | 2007.  
 768 |       (p) Operation Pacific Eagle which began in September 2017.  
 769 |       (q) Operation Martillo, which began in January 2012.

770 |  
 771 | The Department of Revenue shall notify all property appraisers  
 772 | and tax collectors in this state of the designated military  
 773 | operations.

774 |       Section 11. Application deadline for additional ad valorem  
 775 | tax exemption for specified deployments.—

776        (1) Notwithstanding the filing deadlines contained in s.  
777 196.173(6), Florida Statutes, the deadline for an applicant to  
778 file an application with the property appraiser for an  
779 additional ad valorem tax exemption under s. 196.173, Florida  
780 Statutes, for the 2020 tax year is June 1, 2020.

781        (2) If an application is not timely filed under subsection  
782 (1), a property appraiser may grant the exemption if:

783        (a) The applicant files an application for the exemption  
784 on or before the 25th day after the property appraiser mails the  
785 notice required under s. 194.011(1), Florida Statutes;

786        (b) The applicant is qualified for the exemption; and

787        (c) The applicant produces sufficient evidence, as  
788 determined by the property appraiser, which demonstrates that  
789 the applicant was unable to apply for the exemption in a timely  
790 manner or otherwise demonstrates extenuating circumstances that  
791 warrant granting the exemption.

792        (3) If the property appraiser denies an application under  
793 subsection (2), the applicant may file, pursuant to s.  
794 194.011(3), Florida Statutes, a petition with the value  
795 adjustment board which requests that the exemption be granted.  
796 Such petition must be filed on or before the 25th day after the  
797 property appraiser mails the notice required under s.  
798 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
799 Florida Statutes, the eligible servicemember is not required to  
800 pay a filing fee for such petition. Upon reviewing the petition,

801 the value adjustment board may grant the exemption if the  
 802 applicant is qualified for the exemption and demonstrates  
 803 extenuating circumstances, as determined by the board, that  
 804 warrant granting the exemption.

805 (4) This section is effective upon this act becoming a law  
 806 and applies to ad valorem tax rolls for the 2020 tax year and  
 807 thereafter.

808 Section 12. Subsection (3) is added to section 196.197,  
 809 Florida Statutes, to read:

810 196.197 Additional provisions for exempting property used  
 811 by hospitals, nursing homes, and homes for special services.—In  
 812 addition to criteria for granting exemptions for charitable use  
 813 of property set forth in other sections of this chapter,  
 814 hospitals, nursing homes, and homes for special services shall  
 815 be exempt to the extent that they meet the following criteria:

816 (3) (a) The county property appraiser shall make the  
 817 calculations described in this paragraph. In determining the  
 818 extent of the exemption to be granted to institutions licensed  
 819 as hospitals, the unadjusted exempt value of a parcel and the  
 820 unadjusted exempt value of tangible personal property shall be  
 821 multiplied by a fraction, not to exceed one, the numerator of  
 822 which is the county net community benefit expense, as determined  
 823 under paragraph (b), and the denominator of which is the county  
 824 tax assessment. For purposes of this subsection:

825 1. The term "unadjusted exempt value" means the value

826 exempted in a tax year for the charitable use of property as  
827 provided in other sections of this chapter and as limited by  
828 subsections (1) and (2).

829 2. The term "adopted millage rate applicable to the  
830 parcel" is the sum of all ad valorem tax rates levied by all  
831 taxing jurisdictions within which a parcel is located.

832 3. The term "parcel tax assessment" is the product of the  
833 unadjusted exempt value for a parcel for the immediately prior  
834 year and the most recent final adopted millage rate applicable  
835 to the parcel.

836 4. The term "adopted millage rate applicable to the  
837 tangible personal property" is the sum of all ad valorem tax  
838 rates levied by all taxing jurisdictions within which tangible  
839 personal property is located.

840 5. The term "tangible personal property tax assessment" is  
841 the product of the unadjusted exempt value for tangible personal  
842 property for the immediately prior year and the most recent  
843 final adopted millage rate applicable to the tangible personal  
844 property.

845 6. The term "county tax assessment" is the sum of all  
846 parcel tax assessments and tangible personal property tax  
847 assessments in a county for property owned by the applicant and  
848 for which an exemption is being sought.

849 (b) The county net community benefit expense, to be  
850 determined by the applicant, is that portion of the net

851 community benefit expense reported by the applicant on its most  
852 recently filed Internal Revenue Service Form 990, schedule H,  
853 attributable to those services and activities provided or  
854 performed by the hospital in a county.

855 (c) The application by a hospital for an exemption under  
856 this section must include, but is not limited to:

857 1. A copy of the hospital owner's most recently filed  
858 Internal Revenue Service Form 990, schedule H.

859 2. A schedule displaying:

860 a. The county net community benefit expense for each  
861 county in this state in which properties are located;

862 b. The portion of net community benefit expense reported  
863 by the applicant on its most recently filed Internal Revenue  
864 Service Form 990, schedule H, attributable to those services and  
865 activities provided or performed by the hospital outside of this  
866 state; and

867 c. The sum of amounts provided under sub-subparagraphs a.  
868 and b., which must equal the total net community benefit expense  
869 reported by the applicant on its most recently filed Internal  
870 Revenue Service Form 990, schedule H.

871 3. A statement signed by the hospital's chief executive  
872 officer and independent certified public accountant that, upon  
873 each person's reasonable knowledge and belief, the statement of  
874 the county net community benefit expense is true and correct.

875 Section 13. Effective upon this act becoming a law,

876 paragraphs (b) through (f) of subsection (2) of section 200.065,  
 877 Florida Statutes, are amended to read:

878 200.065 Method of fixing millage.—

879 (2) No millage shall be levied until a resolution or  
 880 ordinance has been approved by the governing board of the taxing  
 881 authority which resolution or ordinance must be approved by the  
 882 taxing authority according to the following procedure:

883 (b) Within 35 days of certification of value pursuant to  
 884 subsection (1), each taxing authority shall advise the property  
 885 appraiser of its proposed millage rate, of its rolled-back rate  
 886 computed pursuant to subsection (1), and of the date, time, and  
 887 place at which a public hearing will be held to consider the  
 888 proposed millage rate and the tentative budget. The property  
 889 appraiser shall utilize this information in preparing the notice  
 890 of proposed property taxes pursuant to s. 200.069. The deadline  
 891 for mailing the notice shall be the later of 55 days after  
 892 certification of value pursuant to subsection (1) or 10 days  
 893 after either the date the tax roll is approved or the interim  
 894 roll procedures under s. 193.1145 are instituted. However, for  
 895 counties for which a state of emergency was declared by  
 896 executive order or proclamation of the Governor pursuant to  
 897 chapter 252, if mailing is not possible during the state of  
 898 emergency, the property appraiser may post the notice on the  
 899 county's website. If the deadline for mailing the notice of  
 900 proposed property taxes is 10 days after the date the tax roll

901 is approved or the interim roll procedures are instituted, all  
 902 subsequent deadlines provided in this section shall be extended.  
 903 In addition, the deadline for mailing the notice may be extended  
 904 for 30 days in counties for which a state of emergency was  
 905 declared by executive order or proclamation of the Governor  
 906 pursuant to chapter 252, and property appraisers may use  
 907 alternate methods of distribution only when mailing the notice  
 908 is not possible. In such event, however, property appraisers  
 909 must work with county tax collectors to ensure the timely  
 910 assessment and collection of taxes. The number of days by which  
 911 the deadlines shall be extended shall equal the number of days  
 912 by which the deadline for mailing the notice of proposed taxes  
 913 is extended beyond 55 days after certification. If any taxing  
 914 authority fails to provide the information required in this  
 915 paragraph to the property appraiser in a timely fashion, the  
 916 taxing authority shall be prohibited from levying a millage rate  
 917 greater than the rolled-back rate computed pursuant to  
 918 subsection (1) for the upcoming fiscal year, which rate shall be  
 919 computed by the property appraiser and used in preparing the  
 920 notice of proposed property taxes. Each multicounty taxing  
 921 authority that levies taxes in any county that has extended the  
 922 deadline for mailing the notice due to a declared state of  
 923 emergency and that has noticed hearings in other counties must  
 924 advertise the hearing at which it intends to adopt a tentative  
 925 budget and millage rate in a newspaper of general paid

926 circulation within each county not less than 2 days or more than  
 927 5 days before the hearing.

928 (d) Within 15 days after the meeting adopting the  
 929 tentative budget, the taxing authority shall advertise in a  
 930 newspaper of general circulation in the county as provided in  
 931 subsection (3), its intent to finally adopt a millage rate and  
 932 budget. A public hearing to finalize the budget and adopt a  
 933 millage rate shall be held not less than 2 days nor more than 5  
 934 days after the day that the advertisement is first published. In  
 935 the event of a need to postpone or recess the final meeting due  
 936 to a declared state of emergency, the taxing authority may  
 937 postpone or recess the hearing for up to 7 days and shall post a  
 938 prominent notice at the place of the original hearing showing  
 939 the date, time, and place where the hearing will be reconvened.  
 940 The posted notice shall measure not less than 8.5 by 11 inches.  
 941 The taxing authority shall make every reasonable effort to  
 942 provide reasonable notification of the continued hearing to the  
 943 taxpayers. The information must also be posted on the taxing  
 944 authority's website. During the hearing, the governing body of  
 945 the taxing authority shall amend the adopted tentative budget as  
 946 it sees fit, adopt a final budget, and adopt a resolution or  
 947 ordinance stating the millage rate to be levied. The resolution  
 948 or ordinance shall state the percent, if any, by which the  
 949 millage rate to be levied exceeds the rolled-back rate computed  
 950 pursuant to subsection (1), which shall be characterized as the

951 percentage increase in property taxes adopted by the governing  
952 body. The adoption of the budget and the millage-levy resolution  
953 or ordinance shall be by separate votes. For each taxing  
954 authority levying millage, the name of the taxing authority, the  
955 rolled-back rate, the percentage increase, and the millage rate  
956 to be levied shall be publicly announced before ~~prior to~~ the  
957 adoption of the millage-levy resolution or ordinance. In no  
958 event may the millage rate adopted pursuant to this paragraph  
959 exceed the millage rate tentatively adopted pursuant to  
960 paragraph (c). If the rate tentatively adopted pursuant to  
961 paragraph (c) exceeds the proposed rate provided to the property  
962 appraiser pursuant to paragraph (b), or as subsequently adjusted  
963 pursuant to subsection (11), each taxpayer within the  
964 jurisdiction of the taxing authority shall be sent notice by  
965 first-class mail of his or her taxes under the tentatively  
966 adopted millage rate and his or her taxes under the previously  
967 proposed rate. The notice must be prepared by the property  
968 appraiser, at the expense of the taxing authority, and must  
969 generally conform to the requirements of s. 200.069. If such  
970 additional notice is necessary, its mailing must precede the  
971 hearing held pursuant to this paragraph by not less than 10 days  
972 and not more than 15 days.

973 (e)1. In the hearings required pursuant to paragraphs (c)  
974 and (d), the first substantive issue discussed shall be the  
975 percentage increase in millage over the rolled-back rate

976 necessary to fund the budget, if any, and the specific purposes  
 977 for which ad valorem tax revenues are being increased. During  
 978 such discussion, the governing body shall hear comments  
 979 regarding the proposed increase and explain the reasons for the  
 980 proposed increase over the rolled-back rate. The general public  
 981 shall be allowed to speak and to ask questions before ~~prior to~~  
 982 adoption of any measures by the governing body. The governing  
 983 body shall adopt its tentative or final millage rate before  
 984 ~~prior to~~ adopting its tentative or final budget.

985 2. These hearings shall be held after 5 p.m. if scheduled  
 986 on a day other than Saturday. No hearing shall be held on a  
 987 Sunday. The county commission shall not schedule its hearings on  
 988 days scheduled for hearings by the school board. The hearing  
 989 dates scheduled by the county commission and school board shall  
 990 not be utilized by any other taxing authority within the county  
 991 for its public hearings. However, in counties for which a state  
 992 of emergency was declared by executive order or proclamation of  
 993 the Governor pursuant to chapter 252 and the rescheduling of  
 994 hearings on the same day is unavoidable, the county commission  
 995 and school board must conduct their hearings at different times,  
 996 and other taxing authorities must schedule their hearings so as  
 997 not to conflict with the times of the county commission and  
 998 school board hearings. A multicounty taxing authority shall make  
 999 every reasonable effort to avoid scheduling hearings on days  
 1000 utilized by the counties or school districts within its

1001 jurisdiction. Tax levies and budgets for dependent special  
 1002 taxing districts shall be adopted at the hearings for the taxing  
 1003 authority to which such districts are dependent, following such  
 1004 discussion and adoption of levies and budgets for the superior  
 1005 taxing authority. A taxing authority may adopt the tax levies  
 1006 for all of its dependent special taxing districts, and may adopt  
 1007 the budgets for all of its dependent special taxing districts,  
 1008 by a single unanimous vote. However, if a member of the general  
 1009 public requests that the tax levy or budget of a dependent  
 1010 special taxing district be separately discussed and separately  
 1011 adopted, the taxing authority shall discuss and adopt that tax  
 1012 levy or budget separately. If, due to circumstances beyond the  
 1013 control of the taxing authority, including a state of emergency  
 1014 declared by executive order or proclamation of the Governor  
 1015 pursuant to chapter 252, the hearing provided for in paragraph  
 1016 (c) or paragraph (d) is recessed or postponed, the taxing  
 1017 authority shall publish a notice in a newspaper of general paid  
 1018 circulation in the county. The notice shall state the time and  
 1019 place for the continuation of the hearing and shall be published  
 1020 at least 2 days but not more than 5 days before ~~prior to~~ the  
 1021 date the hearing will be continued. In the event of postponement  
 1022 or recess due to a declared state of emergency, all subsequent  
 1023 dates in this section shall be extended by the number of days of  
 1024 the postponement or recess. Notice of the postponement or recess  
 1025 must be in writing by the affected taxing authority to the tax

1026 collector, the property appraiser, and the Department of Revenue  
 1027 within 3 calendar days after the postponement or recess. In the  
 1028 event of such extension, the affected taxing authority must work  
 1029 with the county tax collector and property appraiser to ensure  
 1030 timely assessment and collection of taxes.

1031 (f)1. Notwithstanding any provisions of paragraph (c) to  
 1032 the contrary, each school district shall advertise its intent to  
 1033 adopt a tentative budget in a newspaper of general circulation  
 1034 pursuant to subsection (3) within 29 days after ~~of~~ certification  
 1035 of value pursuant to subsection (1). Not less than 2 days or  
 1036 more than 5 days thereafter, the district shall hold a public  
 1037 hearing on the tentative budget pursuant to the applicable  
 1038 provisions of paragraph (c). In the event of postponement or  
 1039 recess due to a declared state of emergency, the school district  
 1040 may postpone or recess the hearing for up to 7 days and shall  
 1041 post a prominent notice at the place of the original hearing  
 1042 showing the date, time, and place where the hearing will be  
 1043 reconvened. The posted notice shall measure not less than 8.5 by  
 1044 11 inches. The school district shall make every reasonable  
 1045 effort to provide reasonable notification of the continued  
 1046 hearing to the taxpayers. The information must also be posted on  
 1047 the school district's website.

1048 2. Notwithstanding any provisions of paragraph (b) to the  
 1049 contrary, each school district shall advise the property  
 1050 appraiser of its recomputed proposed millage rate within 35 days

1051 after ~~of~~ certification of value pursuant to subsection (1). The  
 1052 recomputed proposed millage rate of the school district shall be  
 1053 considered its proposed millage rate for the purposes of  
 1054 paragraph (b).

1055 3. Notwithstanding any provisions of paragraph (d) to the  
 1056 contrary, each school district shall hold a public hearing to  
 1057 finalize the budget and adopt a millage rate within 80 days  
 1058 after ~~of~~ certification of value pursuant to subsection (1), but  
 1059 not earlier than 65 days after certification. The hearing shall  
 1060 be held in accordance with the applicable provisions of  
 1061 paragraph (d), except that a newspaper advertisement need not  
 1062 precede the hearing.

1063 Section 14. Section 200.069, Florida Statutes, is amended  
 1064 to read:

1065 200.069 Notice of proposed property taxes and non-ad  
 1066 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
 1067 appraiser, in the name of the taxing authorities and local  
 1068 governing boards levying non-ad valorem assessments within his  
 1069 or her jurisdiction and at the expense of the county, shall  
 1070 prepare and deliver by first-class mail to each taxpayer to be  
 1071 listed on the current year's assessment roll a notice of  
 1072 proposed property taxes, which notice shall contain the elements  
 1073 and use the format provided in the following form.

1074 Notwithstanding the provisions of s. 195.022, no county officer  
 1075 shall use a form other than that provided herein. The Department

1076 of Revenue may adjust the spacing and placement on the form of  
 1077 the elements listed in this section as it considers necessary  
 1078 based on changes in conditions necessitated by various taxing  
 1079 authorities. If the elements are in the order listed, the  
 1080 placement of the listed columns may be varied at the discretion  
 1081 and expense of the property appraiser, and the property  
 1082 appraiser may use printing technology and devices to complete  
 1083 the form, the spacing, and the placement of the information in  
 1084 the columns. In addition, the property appraiser may only  
 1085 include in the mailing of the notice of ad valorem taxes and  
 1086 non-ad valorem assessments additional statements explaining any  
 1087 item on the notice and any other information relevant to  
 1088 property owners. A county officer may use a form other than that  
 1089 provided by the department for purposes of this part, but only  
 1090 if his or her office pays the related expenses and he or she  
 1091 obtains prior written permission from the executive director of  
 1092 the department; however, a county officer may not use a form the  
 1093 substantive content of which is at variance with the form  
 1094 prescribed by the department. The county officer may continue to  
 1095 use such an approved form until the law that specifies the form  
 1096 is amended or repealed or until the officer receives written  
 1097 disapproval from the executive director.

1098 (1) The first page of the notice shall read:

1099 NOTICE OF PROPOSED PROPERTY TAXES

1100 DO NOT PAY—THIS IS NOT A BILL

1101           The taxing authorities which levy property taxes against  
 1102 your property will soon hold PUBLIC HEARINGS to adopt budgets  
 1103 and tax rates for the next year.

1104           The purpose of these PUBLIC HEARINGS is to receive opinions  
 1105 from the general public and to answer questions on the proposed  
 1106 tax change and budget PRIOR TO TAKING FINAL ACTION.

1107           Each taxing authority may AMEND OR ALTER its proposals at  
 1108 the hearing.

1109           (2) (a) The notice shall include a brief legal description  
 1110 of the property, the name and mailing address of the owner of  
 1111 record, and the tax information applicable to the specific  
 1112 parcel in question. The information shall be in columnar form.  
 1113 There shall be seven column headings which shall read: "Taxing  
 1114 Authority," "Your Property Taxes Last Year," "Last Year's  
 1115 Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget  
 1116 Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is  
 1117 Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget  
 1118 Change Is Adopted," and "A Public Hearing on the Proposed Taxes  
 1119 and Budget Will Be Held:."

1120           (b) As used in this section, the term "last year's  
 1121 adjusted tax rate" means the rolled-back rate calculated  
 1122 pursuant to s. 200.065(1).

1123           (3) There shall be under each column heading an entry for  
 1124 the county; the school district levy required pursuant to s.  
 1125 1011.60(6); other operating school levies; the municipality or

1126 municipal service taxing unit or units in which the parcel lies,  
 1127 if any; the water management district levying pursuant to s.  
 1128 373.503; the independent special districts in which the parcel  
 1129 lies, if any; and for all voted levies for debt service  
 1130 applicable to the parcel, if any.

1131 (4) For each entry listed in subsection (3), there shall  
 1132 appear on the notice the following:

1133 (a) In the first column, a brief, commonly used name for  
 1134 the taxing authority or its governing body. The entry in the  
 1135 first column for the levy required pursuant to s. 1011.60(6)  
 1136 shall be "By State Law." The entry for other operating school  
 1137 district levies shall be "By Local Board." Both school levy  
 1138 entries shall be indented and preceded by the notation "Public  
 1139 Schools:". For each voted levy for debt service, the entry shall  
 1140 be "Voter Approved Debt Payments."

1141 (b) In the second column, the gross amount of ad valorem  
 1142 taxes levied against the parcel in the previous year. If the  
 1143 parcel did not exist in the previous year, the second column  
 1144 shall be blank.

1145 (c) In the third column, last year's adjusted tax rate or,  
 1146 in the case of voted levies for debt service, the tax rate  
 1147 previously authorized by referendum.

1148 (d) In the fourth column, the gross amount of ad valorem  
 1149 taxes which will apply to the parcel in the current year if each  
 1150 taxing authority levies last year's adjusted tax rate or, in the

1151 case of voted levies for debt service, the amount previously  
 1152 authorized by referendum.

1153 (e) In the fifth column, the tax rate that each taxing  
 1154 authority must levy against the parcel to fund the proposed  
 1155 budget or, in the case of voted levies for debt service, the tax  
 1156 rate previously authorized by referendum.

1157 (f) In the sixth column, the gross amount of ad valorem  
 1158 taxes that must be levied in the current year if the proposed  
 1159 budget is adopted.

1160 (g) In the seventh column, the date, the time, and a brief  
 1161 description of the location of the public hearing required  
 1162 pursuant to s. 200.065(2)(c).

1163 (5) Following the entries for each taxing authority, a  
 1164 final entry shall show: in the first column, the words "Total  
 1165 Property Taxes:" and in the second, fourth, and sixth columns,  
 1166 the sum of the entries for each of the individual taxing  
 1167 authorities. The second, fourth, and sixth columns shall,  
 1168 immediately below said entries, be labeled Column 1, Column 2,  
 1169 and Column 3, respectively. Below these labels shall appear, in  
 1170 boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

1171 (6) (a) The second page of the notice shall state the  
 1172 parcel's market value and for each taxing authority that levies  
 1173 an ad valorem tax against the parcel:

1174 1. The assessed value, value of exemptions, and taxable  
 1175 value for the previous year and the current year.

1176 2. Each assessment reduction and exemption applicable to  
 1177 the property, including the value of the assessment reduction or  
 1178 exemption and tax levies to which they apply.

1179 (b) The reverse side of the second page shall contain  
 1180 definitions and explanations for the values included on the  
 1181 front side.

1182 (7) The following statement shall appear after the values  
 1183 listed on the front of the second page:

1184 If you feel that the market value of your property is  
 1185 inaccurate or does not reflect fair market value, or if you are  
 1186 entitled to an exemption or classification that is not reflected  
 1187 above, contact your county property appraiser at ...(phone  
 1188 number)... or ...(location)....

1189 If the property appraiser's office is unable to resolve the  
 1190 matter as to market value, classification, or an exemption, you  
 1191 may file a petition for adjustment with the Value Adjustment  
 1192 Board. Petition forms are available from the county property  
 1193 appraiser and must be filed ON OR BEFORE ...(date)....

1194 (8) The reverse side of the first page of the form shall  
 1195 read:

1196 EXPLANATION

1197 \*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"

1198 This column shows the taxes that applied last year to your  
 1199 property. These amounts were based on budgets adopted last year  
 1200 and your property's previous taxable value.

1201 \*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"  
 1202 This column shows what your taxes will be this year IF EACH  
 1203 TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These  
 1204 amounts are based on last year's budgets and your current  
 1205 assessment.  
 1206 \*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"  
 1207 This column shows what your taxes will be this year under the  
 1208 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
 1209 proposal is NOT final and may be amended at the public hearings  
 1210 shown on the front side of this notice. The difference between  
 1211 columns 2 and 3 is the tax change proposed by each local taxing  
 1212 authority and is NOT the result of higher assessments.  
 1213 \*Note: Amounts shown on this form do NOT reflect early payment  
 1214 discounts you may have received or may be eligible to receive.  
 1215 (Discounts are a maximum of 4 percent of the amounts shown on  
 1216 this form.)  
 1217 (9) The bottom portion of the notice shall further read in  
 1218 bold, conspicuous print:  
 1219 "Your final tax bill may contain non-ad valorem assessments  
 1220 which may not be reflected on this notice such as assessments  
 1221 for roads, fire, garbage, lighting, drainage, water, sewer, or  
 1222 other governmental services and facilities which may be levied  
 1223 by your county, city, or any special district."  
 1224 (10) (a) If requested by the local governing board levying  
 1225 non-ad valorem assessments and agreed to by the property

1226 appraiser, the notice specified in this section may contain a  
 1227 notice of proposed or adopted non-ad valorem assessments. If so  
 1228 agreed, the notice shall be titled:

1229 NOTICE OF PROPOSED PROPERTY TAXES  
 1230 AND PROPOSED OR ADOPTED  
 1231 NON-AD VALOREM ASSESSMENTS  
 1232 DO NOT PAY—THIS IS NOT A BILL

1233 There must be a clear partition between the notice of proposed  
 1234 property taxes and the notice of proposed or adopted non-ad  
 1235 valorem assessments. The partition must be a bold, horizontal  
 1236 line approximately 1/8-inch thick. By rule, the department  
 1237 shall provide a format for the form of the notice of proposed or  
 1238 adopted non-ad valorem assessments which meets the following  
 1239 minimum requirements:

1240 1. There must be subheading for columns listing the  
 1241 levying local governing board, with corresponding assessment  
 1242 rates expressed in dollars and cents per unit of assessment, and  
 1243 the associated assessment amount.

1244 2. The purpose of each assessment must also be listed in  
 1245 the column listing the levying local governing board if the  
 1246 purpose is not clearly indicated by the name of the board.

1247 3. Each non-ad valorem assessment for each levying local  
 1248 governing board must be listed separately.

1249 4. If a county has too many municipal service benefit  
 1250 units or assessments to be listed separately, it shall combine

1251 | them by function.

1252 |         5. A brief statement outlining the responsibility of the  
 1253 | tax collector and each levying local governing board as to any  
 1254 | non-ad valorem assessment must be provided on the form,  
 1255 | accompanied by directions as to which office to contact for  
 1256 | particular questions or problems.

1257 |         (b) If the notice includes all adopted non-ad valorem  
 1258 | assessments, the provisions contained in subsection (9) shall  
 1259 | not be placed on the notice.

1260 |         Section 15. Effective January 1, 2021, paragraphs (a) and  
 1261 | (b) of subsection (1) of section 202.12, Florida Statutes, are  
 1262 | amended to read:

1263 |         202.12 Sales of communications services.—The Legislature  
 1264 | finds that every person who engages in the business of selling  
 1265 | communications services at retail in this state is exercising a  
 1266 | taxable privilege. It is the intent of the Legislature that the  
 1267 | tax imposed by chapter 203 be administered as provided in this  
 1268 | chapter.

1269 |         (1) For the exercise of such privilege, a tax is levied on  
 1270 | each taxable transaction and is due and payable as follows:

1271 |         (a) Except as otherwise provided in this subsection, at  
 1272 | the rate of 4.42 ~~4.92~~ percent applied to the sales price of the  
 1273 | communications service that:

- 1274 |             1. Originates and terminates in this state, or
- 1275 |             2. Originates or terminates in this state and is charged

1276 to a service address in this state,  
 1277  
 1278 when sold at retail, computed on each taxable sale for the  
 1279 purpose of remitting the tax due. The gross receipts tax imposed  
 1280 by chapter 203 shall be collected on the same taxable  
 1281 transactions and remitted with the tax imposed by this  
 1282 paragraph. If no tax is imposed by this paragraph due to the  
 1283 exemption provided under s. 202.125(1), the tax imposed by  
 1284 chapter 203 shall nevertheless be collected and remitted in the  
 1285 manner and at the time prescribed for tax collections and  
 1286 remittances under this chapter.

1287 (b) At the rate of 8.57 ~~9.07~~ percent applied to the retail  
 1288 sales price of any direct-to-home satellite service received in  
 1289 this state. The proceeds of the tax imposed under this paragraph  
 1290 shall be accounted for and distributed in accordance with s.  
 1291 202.18(2). The gross receipts tax imposed by chapter 203 shall  
 1292 be collected on the same taxable transactions and remitted with  
 1293 the tax imposed by this paragraph.

1294 Section 16. Effective January 1, 2021, section 202.12001,  
 1295 Florida Statutes, is amended to read:

1296 202.12001 Combined rate for tax collected pursuant to ss.  
 1297 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
 1298 2010-149, Laws of Florida, the dealer of communication services  
 1299 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
 1300 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.

1301 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
 1302 properly reflects the tax collected with respect to the two  
 1303 provisions as required in the return to the department.

1304 Section 17. Effective January 1, 2021, section 203.001,  
 1305 Florida Statutes, is amended to read:

1306 203.001 Combined rate for tax collected pursuant to ss.  
 1307 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
 1308 2010-149, Laws of Florida, the dealer of communication services  
 1309 may collect a combined rate of 4.57 ~~5.07~~ percent, composed of  
 1310 the 4.42 ~~4.92~~ percent and 0.15 percent rates required by ss.  
 1311 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider  
 1312 properly reflects the tax collected with respect to the two  
 1313 provisions as required in the return to the Department of  
 1314 Revenue.

1315 Section 18. Subsection (1) of section 206.05, Florida  
 1316 Statutes, is amended to read:

1317 206.05 Bond required of licensed terminal supplier,  
 1318 importer, exporter, or wholesaler.—

1319 (1) Each terminal supplier, importer, exporter, or  
 1320 wholesaler, except a municipality, county, school board, state  
 1321 agency, federal agency, or special district which is licensed  
 1322 under this part, shall file with the department a bond in a  
 1323 penal sum of not more than \$300,000 ~~\$100,000~~, such sum to be  
 1324 approximately 3 times the combined average monthly tax levied  
 1325 under this part and local option tax on motor fuel paid or due

1326 during the preceding 12 calendar months under the laws of this  
 1327 state. An exporter shall file a bond in an amount equal to 3  
 1328 times the average monthly tax due on gallons acquired for  
 1329 export. The bond shall be in such form as may be approved by the  
 1330 department, executed by a surety company duly licensed to do  
 1331 business under the laws of the state as surety thereon, and  
 1332 conditioned upon the prompt filing of true reports and the  
 1333 payment to the department of any and all fuel taxes levied under  
 1334 this chapter including local option taxes which are now or which  
 1335 hereafter may be levied or imposed, together with any and all  
 1336 penalties and interest thereon, and generally upon faithful  
 1337 compliance with the provisions of the fuel tax and local option  
 1338 tax laws of the state. The licensee shall be the principal  
 1339 obligor, and the state shall be the obligee. An assigned time  
 1340 deposit or irrevocable letter of credit may be accepted in lieu  
 1341 of a surety bond.

1342 Section 19. Subsection (6) of section 206.8741, Florida  
 1343 Statutes, is amended to read:

1344 206.8741 Dyeing and marking; notice requirements.—

1345 (6) Any person who fails to provide or post the required  
 1346 notice with respect to any dyed diesel fuel is subject to a  
 1347 penalty of \$2500 for each month such failure occurs ~~the penalty~~  
 1348 ~~imposed by s. 206.872(11).~~

1349 Section 20. Subsection (1) section 206.90, Florida  
 1350 Statutes, is amended to read:

1351 206.90 Bond required of terminal suppliers, importers, and  
 1352 wholesalers.—

1353 (1) Every terminal supplier, importer, or wholesaler,  
 1354 except a municipality, county, state agency, federal agency,  
 1355 school board, or special district, shall file with the  
 1356 department a bond or bonds in the penal sum of not more than  
 1357 \$300,000 ~~\$100,000~~. The sum of such bond shall be approximately 3  
 1358 times the average monthly diesel fuels tax and local option tax  
 1359 on diesel fuels paid or due during the preceding 12 calendar  
 1360 months, with a surety approved by the department. The licensee  
 1361 shall be the principal obligor and the state shall be the  
 1362 obligee, conditioned upon the faithful compliance with the  
 1363 provisions of this chapter, including the local option tax laws.  
 1364 If the sum of 3 times a licensee's average monthly tax is less  
 1365 than \$50, no bond shall be required.

1366 Section 21. Section 206.9826, Florida Statutes, is amended  
 1367 to read:

1368 206.9826 Refund for certain air carriers.—An air carrier  
 1369 conducting scheduled operations or all-cargo operations that are  
 1370 authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14  
 1371 C.F.R. part 135, is entitled to receive a refund of 2.38 ~~1.42~~  
 1372 cents per gallon of the taxes imposed by this part on aviation  
 1373 fuel purchased by such air carrier. The refund provided under  
 1374 this section plus the refund provided under s. 206.9855 may not  
 1375 exceed 4.27 cents per gallon of aviation fuel purchased by an

1376 air carrier.

1377 Section 22. Paragraph (b) of subsection (4) of section  
1378 212.0305, Florida Statutes, is amended to read:

1379 212.0305 Convention development taxes; intent;  
1380 administration; authorization; use of proceeds.—

1381 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER  
1382 REQUIREMENTS.—

1383 (b) Charter county levy for convention development.—

1384 1. Each county, as defined in s. 125.011(1), may impose,  
1385 under an ordinance enacted by the governing body of the county,  
1386 a levy on the exercise within its boundaries of the taxable  
1387 privilege of leasing or letting transient rental accommodations  
1388 described in subsection (3) at the rate of 3 percent of the  
1389 total consideration charged therefor. The proceeds of this levy  
1390 shall be known as the charter county convention development tax.

1391 2. All charter county convention development moneys,  
1392 including any interest accrued thereon, received by a county  
1393 imposing the levy shall be used for the following purposes only  
1394 ~~as follows:~~

1395 a. Revenues may be used to complete any project underway  
1396 as of the effective date of this act, or to perform any contract  
1397 in existence on the effective date of this act, funded under  
1398 this paragraph as this paragraph existed before the effective  
1399 date of this act. Revenues may not be used to renew or extend  
1400 such projects or contracts. Bonds or other debt outstanding as

1401 of the effective date of this act may be refinanced, but the  
 1402 duration of such debt pledging the convention development tax  
 1403 may not be extended and the outstanding principal may not be  
 1404 increased, except to account for the costs of issuance.

1405 b. Revenues not needed for projects, contracts, or debt  
 1406 obligations pursuant to sub-subparagraph a. shall be distributed  
 1407 and used as follows:

1408 (I) One-half of the proceeds shall be distributed monthly  
 1409 to the governing boards of municipalities within the county.  
 1410 Distributions to each municipality shall be in proportion to the  
 1411 amount collected in the prior month within each municipality as  
 1412 a share of the total collected in the prior month in all  
 1413 municipalities in the county. These distributions may be used by  
 1414 the receiving jurisdiction to:

1415 (A) Acquire, construct, extend, enlarge, remodel, repair,  
 1416 improve, operate, or maintain one or more of the following: a  
 1417 convention center, exhibition hall, coliseum, auditorium, or  
 1418 related building or parking facility in the jurisdiction; or to

1419 (B) Promote and advertise tourism, to fund convention  
 1420 bureaus, tourist bureaus, tourist information centers, and news  
 1421 bureaus. Municipalities receiving revenue under this sub-  
 1422 subparagraph may enter into an interlocal agreement to use such  
 1423 revenue to receive services provided by the entity receiving  
 1424 funds under sub-sub-subparagraph 212.0305(4)(b)2.b.III.

1425 (II) One-half of the proceeds shall be distributed monthly

1426 to the governing body of the county to:

1427 (A) Acquire, construct, extend, enlarge, remodel, repair,  
 1428 improve, plan for, operate, manage, or maintain one or more of  
 1429 the following: a convention center, exhibition hall, coliseum,  
 1430 auditorium, or related building or parking facility in the  
 1431 county; or

1432 (B) Be allocated by the county to a countywide convention  
 1433 and visitors bureau which , by interlocal agreement and contract  
 1434 with the county, has the primary responsibility for promoting  
 1435 the county and its constituent cities as a destination site for  
 1436 conventions, trade shows, and pleasure travel, to be used for  
 1437 purposes provided in s. 125.0104(5)(a)2. or 3., 1992 Supplement  
 1438 to the Florida Statutes 1991. If the county is not or is no  
 1439 longer a party to such an interlocal agreement and contract with  
 1440 a countywide convention and visitors bureau, the county shall  
 1441 allocate the proceeds of such tax for the purposes described in  
 1442 s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida  
 1443 Statutes 1991.

1444 ~~a. Two-thirds of the proceeds shall be used to extend,~~  
 1445 ~~enlarge, and improve the largest existing publicly owned~~  
 1446 ~~convention center in the county.~~

1447 ~~b. One-third of the proceeds shall be used to construct a~~  
 1448 ~~new multipurpose convention/coliseum/exhibition center/stadium~~  
 1449 ~~or the maximum components thereof as funds permit in the most~~  
 1450 ~~populous municipality in the county.~~

1451 ~~e. After the completion of any project under sub-~~  
 1452 ~~subparagraph a., the tax revenues and interest accrued under~~  
 1453 ~~sub-subparagraph a. may be used to acquire, construct, extend,~~  
 1454 ~~enlarge, remodel, repair, improve, plan for, operate, manage, or~~  
 1455 ~~maintain one or more convention centers, stadiums, exhibition~~  
 1456 ~~halls, arenas, coliseums, auditoriums, or golf courses, and may~~  
 1457 ~~be used to acquire and construct an intercity light rail~~  
 1458 ~~transportation system as described in the Light Rail Transit~~  
 1459 ~~System Status Report to the Legislature dated April 1988, which~~  
 1460 ~~shall provide a means to transport persons to and from the~~  
 1461 ~~largest existing publicly owned convention center in the county~~  
 1462 ~~and the hotels north of the convention center and to and from~~  
 1463 ~~the downtown area of the most populous municipality in the~~  
 1464 ~~county as determined by the county.~~

1465 ~~d. After completion of any project under sub-subparagraph~~  
 1466 ~~b., the tax revenues and interest accrued under sub-subparagraph~~  
 1467 ~~b. may be used, as determined by the county, to operate an~~  
 1468 ~~authority created pursuant to subparagraph 4. or to acquire,~~  
 1469 ~~construct, extend, enlarge, remodel, repair, improve, operate,~~  
 1470 ~~or maintain one or more convention centers, stadiums, exhibition~~  
 1471 ~~halls, arenas, coliseums, auditoriums, golf courses, or related~~  
 1472 ~~buildings and parking facilities in the most populous~~  
 1473 ~~municipality in the county.~~

1474 ~~e. For the purposes of completion of any project pursuant~~  
 1475 ~~to this paragraph, tax revenues and interest accrued may be~~

1476 used:

1477 ~~(I) As collateral, pledged, or hypothecated for projects~~  
 1478 ~~authorized by this paragraph, including bonds issued in~~  
 1479 ~~connection therewith; or~~

1480 ~~(II) As a pledge or capital contribution in conjunction~~  
 1481 ~~with a partnership, joint venture, or other business arrangement~~  
 1482 ~~between a municipality and one or more business entities for~~  
 1483 ~~projects authorized by this paragraph.~~

1484 3. The governing body of each municipality in which a  
 1485 municipal tourist tax is levied may adopt a resolution  
 1486 prohibiting imposition of the charter county convention  
 1487 development levy within such municipality. If the governing body  
 1488 adopts such a resolution, the convention development levy shall  
 1489 be imposed by the county in all other areas of the county except  
 1490 such municipality. No funds collected pursuant to this paragraph  
 1491 may be expended in a municipality which has adopted such a  
 1492 resolution.

1493 ~~4.a. Before the county enacts an ordinance imposing the~~  
 1494 ~~levy, the county shall notify the governing body of each~~  
 1495 ~~municipality in which projects are to be developed pursuant to~~  
 1496 ~~sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph~~  
 1497 ~~2.c., or sub-subparagraph 2.d. As a condition precedent to~~  
 1498 ~~receiving funding, the governing bodies of such municipalities~~  
 1499 ~~shall designate or appoint an authority that shall have the sole~~  
 1500 ~~power to:~~

1501 ~~(I) Approve the concept, location, program, and design of~~  
 1502 ~~the facilities or improvements to be built in accordance with~~  
 1503 ~~this paragraph and to administer and disburse such proceeds and~~  
 1504 ~~any other related source of revenue.~~

1505 ~~(II) Appoint and dismiss the authority's executive~~  
 1506 ~~director, general counsel, and any other consultants retained by~~  
 1507 ~~the authority. The governing body shall have the right to~~  
 1508 ~~approve or disapprove the initial appointment of the authority's~~  
 1509 ~~executive director and general counsel.~~

1510 ~~b. The members of each such authority shall serve for a~~  
 1511 ~~term of not less than 1 year and shall be appointed by the~~  
 1512 ~~governing body of such municipality. The annual budget of such~~  
 1513 ~~authority shall be subject to approval of the governing body of~~  
 1514 ~~the municipality. If the governing body does not approve the~~  
 1515 ~~budget, the authority shall use as the authority's budget the~~  
 1516 ~~previous fiscal year budget.~~

1517 ~~e. The authority, by resolution to be adopted from time to~~  
 1518 ~~time, may invest and reinvest the proceeds from the convention~~  
 1519 ~~development tax and any other revenues generated by the~~  
 1520 ~~authority in the same manner that the municipality in which the~~  
 1521 ~~authority is located may invest surplus funds.~~

1522 ~~4.5.~~ The charter county convention development levy shall  
 1523 be in addition to any other levy imposed pursuant to this  
 1524 section.

1525 ~~5.6.~~ A certified copy of the ordinance imposing the levy

1526 shall be furnished by the county to the department within 10  
 1527 days after approval of such ordinance. The effective date of  
 1528 imposition of the levy shall be the first day of any month at  
 1529 least 60 days after enactment of the ordinance.

1530 ~~6.7.~~ Revenues collected pursuant to this paragraph shall  
 1531 be deposited in a convention development trust fund, which shall  
 1532 be established by the county as a condition precedent to receipt  
 1533 of such funds.

1534 Section 23. Paragraph (a) of subsection (1) and paragraph  
 1535 (a) of subsection (3) of section 212.0306, Florida Statutes, are  
 1536 amended to read:

1537 212.0306 Local option food and beverage tax; procedure for  
 1538 levying; authorized uses; administration.—

1539 (1) Any county, as defined in s. 125.011(1), may impose  
 1540 the following additional taxes, by ordinance adopted by a  
 1541 majority vote of the governing body:

1542 (a) At the rate of 2 percent on the sale of food,  
 1543 beverages, or alcoholic beverages in hotels and motels only.  
 1544 Beginning July 1, 2020, this tax shall be known as the "Local  
 1545 Option Coastal Recovery and Resiliency Tax."

1546 (3) (a) The proceeds of the tax authorized by paragraph  
 1547 (1) (a) shall be allocated by the county to a countywide  
 1548 convention and visitors bureau which, by interlocal agreement  
 1549 and contract with the county in effect on the effective date of  
 1550 this act, has been given the primary responsibility for

1551 promoting the county and its constituent cities as a destination  
 1552 site for conventions, trade shows, and pleasure travel, to be  
 1553 used for purposes provided in s. 125.0104(5)(a)2. or 3., 1992  
 1554 Supplement to the Florida Statutes 1991. The interlocal  
 1555 agreement and contract may not be renewed or extended. At the  
 1556 expiration or completion of the interlocal agreement and  
 1557 contract in effect on the effective date of this act, the  
 1558 proceeds shall be distributed to the governing board of the  
 1559 county and used for one or more of the following, as decided by  
 1560 a majority of the governing board of the county:

- 1561 1. Water quality improvement projects, including, but not
- 1562 limited to:
  - 1563 a. Flood mitigation.
  - 1564 b. Seagrass or seaweed removal.
  - 1565 c. Algae control, cleanup, or prevention measures.
  - 1566 d. Biscayne Bay and waterway network restoration measures.
  - 1567 e. Septic-to-sewer conversion projects.
- 1568 2. Erosion control.
- 1569 3. Mangrove protection.
- 1570 4. Removal of invasive plant and animal species.
- 1571 5. Beach renourishment.
- 1572 6. Purchase of land for conservation purposes.
- 1573 7. Coral reef protection ~~If the county is not or is no~~
- 1574 ~~longer a party to such an interlocal agreement and contract with~~
- 1575 ~~a countywide convention and visitors bureau, the county shall~~

1576 | ~~allocate the proceeds of such tax for the purposes described in~~  
 1577 | ~~s. 125.0104(5)(a)2. or 3., 1992 Supplement to the Florida~~  
 1578 | ~~Statutes 1991.~~

1579 | Section 24. Effective January 1, 2021, paragraphs (c) and  
 1580 | (d) of subsection (1) of section 212.031, Florida Statutes, are  
 1581 | amended to read:

1582 | 212.031 Tax on rental or license fee for use of real  
 1583 | property.—

1584 | (1)

1585 | (c) For the exercise of such privilege, a tax is levied at  
 1586 | the rate of 5.4 ~~5.5~~ percent of and on the total rent or license  
 1587 | fee charged for such real property by the person charging or  
 1588 | collecting the rental or license fee. The total rent or license  
 1589 | fee charged for such real property shall include payments for  
 1590 | the granting of a privilege to use or occupy real property for  
 1591 | any purpose and shall include base rent, percentage rents, or  
 1592 | similar charges. Such charges shall be included in the total  
 1593 | rent or license fee subject to tax under this section whether or  
 1594 | not they can be attributed to the ability of the lessor's or  
 1595 | licensor's property as used or operated to attract customers.  
 1596 | Payments for intrinsically valuable personal property such as  
 1597 | franchises, trademarks, service marks, logos, or patents are not  
 1598 | subject to tax under this section. In the case of a contractual  
 1599 | arrangement that provides for both payments taxable as total  
 1600 | rent or license fee and payments not subject to tax, the tax

1601 shall be based on a reasonable allocation of such payments and  
 1602 shall not apply to that portion which is for the nontaxable  
 1603 payments.

1604 (d) If the rental or license fee of any such real property  
 1605 is paid by way of property, goods, wares, merchandise, services,  
 1606 or other thing of value, the tax shall be at the rate of 5.4 ~~5.5~~  
 1607 percent of the value of the property, goods, wares, merchandise,  
 1608 services, or other thing of value.

1609 Section 25. Paragraph (a) of subsection (1) of section  
 1610 212.05, Florida Statutes, is amended to read:

1611 212.05 Sales, storage, use tax.—It is hereby declared to  
 1612 be the legislative intent that every person is exercising a  
 1613 taxable privilege who engages in the business of selling  
 1614 tangible personal property at retail in this state, including  
 1615 the business of making mail order sales, or who rents or  
 1616 furnishes any of the things or services taxable under this  
 1617 chapter, or who stores for use or consumption in this state any  
 1618 item or article of tangible personal property as defined herein  
 1619 and who leases or rents such property within the state.

1620 (1) For the exercise of such privilege, a tax is levied on  
 1621 each taxable transaction or incident, which tax is due and  
 1622 payable as follows:

1623 (a)1.a. At the rate of 6 percent of the sales price of  
 1624 each item or article of tangible personal property when sold at  
 1625 retail in this state, computed on each taxable sale for the

1626 | purpose of remitting the amount of tax due the state, and  
1627 | including each and every retail sale.

1628 |       b. Each occasional or isolated sale of an aircraft, boat,  
1629 | mobile home, or motor vehicle of a class or type which is  
1630 | required to be registered, licensed, titled, or documented in  
1631 | this state or by the United States Government shall be subject  
1632 | to tax at the rate provided in this paragraph. The department  
1633 | shall by rule adopt any nationally recognized publication for  
1634 | valuation of used motor vehicles as the reference price list for  
1635 | any used motor vehicle which is required to be licensed pursuant  
1636 | to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any  
1637 | party to an occasional or isolated sale of such a vehicle  
1638 | reports to the tax collector a sales price which is less than 80  
1639 | percent of the average loan price for the specified model and  
1640 | year of such vehicle as listed in the most recent reference  
1641 | price list, the tax levied under this paragraph shall be  
1642 | computed by the department on such average loan price unless the  
1643 | parties to the sale have provided to the tax collector an  
1644 | affidavit signed by each party, or other substantial proof,  
1645 | stating the actual sales price. Any party to such sale who  
1646 | reports a sales price less than the actual sales price is guilty  
1647 | of a misdemeanor of the first degree, punishable as provided in  
1648 | s. 775.082 or s. 775.083. The department shall collect or  
1649 | attempt to collect from such party any delinquent sales taxes.  
1650 | In addition, such party shall pay any tax due and any penalty

1651 and interest assessed plus a penalty equal to twice the amount  
 1652 of the additional tax owed. Notwithstanding any other provision  
 1653 of law, the Department of Revenue may waive or compromise any  
 1654 penalty imposed pursuant to this subparagraph.

1655         2. This paragraph does not apply to the sale of a boat or  
 1656 aircraft by or through a registered dealer under this chapter to  
 1657 a purchaser who, at the time of taking delivery, is a  
 1658 nonresident of this state, does not make his or her permanent  
 1659 place of abode in this state, and is not engaged in carrying on  
 1660 in this state any employment, trade, business, or profession in  
 1661 which the boat or aircraft will be used in this state, or is a  
 1662 corporation none of the officers or directors of which is a  
 1663 resident of, or makes his or her permanent place of abode in,  
 1664 this state, or is a noncorporate entity that has no individual  
 1665 vested with authority to participate in the management,  
 1666 direction, or control of the entity's affairs who is a resident  
 1667 of, or makes his or her permanent abode in, this state. For  
 1668 purposes of this exemption, either a registered dealer acting on  
 1669 his or her own behalf as seller, a registered dealer acting as  
 1670 broker on behalf of a seller, or a registered dealer acting as  
 1671 broker on behalf of the purchaser may be deemed to be the  
 1672 selling dealer. This exemption shall not be allowed unless:

1673             a. The purchaser removes a qualifying boat, as described  
 1674 in sub-subparagraph f., from the state within 90 days after the  
 1675 date of purchase or extension, or the purchaser removes a

1676 nonqualifying boat or an aircraft from this state within 10 days  
 1677 after the date of purchase or, when the boat or aircraft is  
 1678 repaired or altered, within 20 days after completion of the  
 1679 repairs or alterations; or if the aircraft will be registered in  
 1680 a foreign jurisdiction and:

1681 (I) Application for the aircraft's registration is  
 1682 properly filed with a civil airworthiness authority of a foreign  
 1683 jurisdiction within 10 days after the date of purchase;

1684 (II) The purchaser removes the aircraft from the state to  
 1685 a foreign jurisdiction within 10 days after the date the  
 1686 aircraft is registered by the applicable foreign airworthiness  
 1687 authority; and

1688 (III) The aircraft is operated in the state solely to  
 1689 remove it from the state to a foreign jurisdiction.

1690  
 1691 For purposes of this sub-subparagraph, the term "foreign  
 1692 jurisdiction" means any jurisdiction outside of the United  
 1693 States or any of its territories;

1694 b. The purchaser, within 90 ~~30~~ days from the date of  
 1695 departure, provides the department with written proof that the  
 1696 purchaser licensed, registered, titled, or documented the boat  
 1697 or aircraft outside the state. If such written proof is  
 1698 unavailable, within 90 ~~30~~ days the purchaser shall provide proof  
 1699 that the purchaser applied for such license, title,  
 1700 registration, or documentation. The purchaser shall forward to

1701 the department proof of title, license, registration, or  
 1702 documentation upon receipt;

1703 c. The purchaser, within 30 ~~10~~ days after ~~of~~ removing the  
 1704 boat or aircraft from Florida, furnishes the department with  
 1705 proof of removal in the form of receipts for fuel, dockage,  
 1706 slippage, tie-down, or hangaring from outside of Florida. The  
 1707 information so provided must clearly and specifically identify  
 1708 the boat or aircraft;

1709 d. The selling dealer, within 30 ~~5~~ days after ~~of~~ the date  
 1710 of sale, provides to the department a copy of the sales invoice,  
 1711 closing statement, bills of sale, and the original affidavit  
 1712 signed by the purchaser attesting that he or she has read the  
 1713 provisions of this section;

1714 e. The seller makes a copy of the affidavit a part of his  
 1715 or her record for as long as required by s. 213.35; and

1716 f. Unless the nonresident purchaser of a boat of 5 net  
 1717 tons of admeasurement or larger intends to remove the boat from  
 1718 this state within 10 days after the date of purchase or when the  
 1719 boat is repaired or altered, within 20 days after completion of  
 1720 the repairs or alterations, the nonresident purchaser applies to  
 1721 the selling dealer for a decal which authorizes 90 days after  
 1722 the date of purchase for removal of the boat. The nonresident  
 1723 purchaser of a qualifying boat may apply to the selling dealer  
 1724 within 60 days after the date of purchase for an extension decal  
 1725 that authorizes the boat to remain in this state for an

1726 additional 90 days, but not more than a total of 180 days,  
 1727 before the nonresident purchaser is required to pay the tax  
 1728 imposed by this chapter. The department is authorized to issue  
 1729 decals in advance to dealers. The number of decals issued in  
 1730 advance to a dealer shall be consistent with the volume of the  
 1731 dealer's past sales of boats which qualify under this sub-  
 1732 subparagraph. The selling dealer or his or her agent shall mark  
 1733 and affix the decals to qualifying boats in the manner  
 1734 prescribed by the department, before delivery of the boat.

1735 (I) The department is hereby authorized to charge dealers  
 1736 a fee sufficient to recover the costs of decals issued, except  
 1737 the extension decal shall cost \$425.

1738 (II) The proceeds from the sale of decals will be  
 1739 deposited into the administrative trust fund.

1740 (III) Decals shall display information to identify the  
 1741 boat as a qualifying boat under this sub-subparagraph,  
 1742 including, but not limited to, the decal's date of expiration.

1743 (IV) The department is authorized to require dealers who  
 1744 purchase decals to file reports with the department and may  
 1745 prescribe all necessary records by rule. All such records are  
 1746 subject to inspection by the department.

1747 (V) Any dealer or his or her agent who issues a decal  
 1748 falsely, fails to affix a decal, mismarks the expiration date of  
 1749 a decal, or fails to properly account for decals will be  
 1750 considered prima facie to have committed a fraudulent act to

1751 evade the tax and will be liable for payment of the tax plus a  
 1752 mandatory penalty of 200 percent of the tax, and shall be liable  
 1753 for fine and punishment as provided by law for a conviction of a  
 1754 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 1755 775.083.

1756 (VI) Any nonresident purchaser of a boat who removes a  
 1757 decal before permanently removing the boat from the state, or  
 1758 defaces, changes, modifies, or alters a decal in a manner  
 1759 affecting its expiration date before its expiration, or who  
 1760 causes or allows the same to be done by another, will be  
 1761 considered prima facie to have committed a fraudulent act to  
 1762 evade the tax and will be liable for payment of the tax plus a  
 1763 mandatory penalty of 200 percent of the tax, and shall be liable  
 1764 for fine and punishment as provided by law for a conviction of a  
 1765 misdemeanor of the first degree, as provided in s. 775.082 or s.  
 1766 775.083.

1767 (VII) The department is authorized to adopt rules  
 1768 necessary to administer and enforce this subparagraph and to  
 1769 publish the necessary forms and instructions.

1770 (VIII) The department is hereby authorized to adopt  
 1771 emergency rules pursuant to s. 120.54(4) to administer and  
 1772 enforce the provisions of this subparagraph.

1773  
 1774 If the purchaser fails to remove the qualifying boat from this  
 1775 state within the maximum 180 days after purchase or a

1776 nonqualifying boat or an aircraft from this state within 10 days  
 1777 after purchase or, when the boat or aircraft is repaired or  
 1778 altered, within 20 days after completion of such repairs or  
 1779 alterations, or permits the boat or aircraft to return to this  
 1780 state within 6 months from the date of departure, except as  
 1781 provided in s. 212.08(7)(fff), or if the purchaser fails to  
 1782 furnish the department with any of the documentation required by  
 1783 this subparagraph within the prescribed time period, the  
 1784 purchaser shall be liable for use tax on the cost price of the  
 1785 boat or aircraft and, in addition thereto, payment of a penalty  
 1786 to the Department of Revenue equal to the tax payable. This  
 1787 penalty shall be in lieu of the penalty imposed by s. 212.12(2).  
 1788 The maximum 180-day period following the sale of a qualifying  
 1789 boat tax-exempt to a nonresident may not be tolled for any  
 1790 reason.

1791 Section 26. Subsection (6) of section 212.055, Florida  
 1792 Statutes, is amended, and paragraph (f) is added to subsection  
 1793 (1) of that section, to read:

1794 212.055 Discretionary sales surtaxes; legislative intent;  
 1795 authorization and use of proceeds.—It is the legislative intent  
 1796 that any authorization for imposition of a discretionary sales  
 1797 surtax shall be published in the Florida Statutes as a  
 1798 subsection of this section, irrespective of the duration of the  
 1799 levy. Each enactment shall specify the types of counties  
 1800 authorized to levy; the rate or rates which may be imposed; the

1801 maximum length of time the surtax may be imposed, if any; the  
 1802 procedure which must be followed to secure voter approval, if  
 1803 required; the purpose for which the proceeds may be expended;  
 1804 and such other requirements as the Legislature may provide.  
 1805 Taxable transactions and administrative procedures shall be as  
 1806 provided in s. 212.054.

1807 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM  
 1808 SURTAX.—

1809 (f) Any surtax levied under this subsection in each  
 1810 county, as defined in s. 125.011(1), expires on December 31,  
 1811 2049. Any new levy of the surtax authorized by such a county  
 1812 under this subsection on or after January 1, 2050, must be  
 1813 approved by a majority vote of the electorate at a general  
 1814 election held within 2 years before the effective date of the  
 1815 new levy.

1816 (g) A discretionary sales surtax levied under this  
 1817 subsection pursuant to a referendum held on or after July 1,  
 1818 2020, may not be levied for more than 20 years, unless reenacted  
 1819 by ordinance subject to approval by a majority of the electors  
 1820 of the county voting in a subsequent referendum.

1821 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

1822 (a) The school board in each county may levy, pursuant to  
 1823 resolution conditioned to take effect only upon approval by a  
 1824 majority vote of the electors of the county voting in a  
 1825 referendum, a discretionary sales surtax at a rate that may not

1826 exceed 0.5 percent.

1827 (b) The resolution must ~~shall~~ include a statement that  
 1828 provides a brief and general description of the school capital  
 1829 outlay projects to be funded by the surtax. The resolution must  
 1830 include a statement that the revenues collected must be shared  
 1831 with charter schools based on their proportionate share of the  
 1832 total school district enrollment. The statement must ~~shall~~  
 1833 conform to the requirements of s. 101.161 and shall be placed on  
 1834 the ballot by the governing body of the county. The following  
 1835 question shall be placed on the ballot:

1836  
 1837       ....FOR THE                               ....CENTS TAX

      ....AGAINST THE                               ....CENTS TAX

1838  
 1839  
 1840  
 1841  
 1842 (c) The resolution providing for the imposition of the  
 1843 surtax must ~~shall~~ set forth a plan for use of the surtax  
 1844 proceeds for fixed capital expenditures or fixed capital costs  
 1845 associated with the construction, reconstruction, or improvement  
 1846 of school facilities and campuses which have a useful life  
 1847 expectancy of 5 or more years, and any land acquisition, land  
 1848 improvement, design, and engineering costs related thereto.

1849 | Additionally, the plan shall include the costs of retrofitting  
 1850 | and providing for technology implementation, including hardware  
 1851 | and software, for the various sites within the school district.  
 1852 | Surtax revenues may be used to service ~~for the purpose of~~  
 1853 | ~~servicing~~ bond indebtedness to finance projects authorized by  
 1854 | this subsection, and any interest accrued thereto may be held in  
 1855 | trust to finance such projects. Neither the proceeds of the  
 1856 | surtax nor any interest accrued thereto shall be used for  
 1857 | operational expenses. Surtax revenues shared with charter  
 1858 | schools shall be expended by the charter school in a manner  
 1859 | consistent with the allowable uses set forth in s. 1013.62(4).  
 1860 | All revenues and expenditures shall be accounted for in a  
 1861 | charter school's monthly or quarterly financial statement  
 1862 | pursuant to s. 1002.33(9).

1863 | (d) Surtax revenues collected by the Department of Revenue  
 1864 | pursuant to this subsection shall be distributed to the school  
 1865 | board imposing the surtax in accordance with law.

1866 | Section 27. The amendment made by this act to s.  
 1867 | 212.055(6), Florida Statutes, which amends the allowable uses of  
 1868 | the school capital outlay surtax, applies to levies authorized  
 1869 | by vote of the electors on or after July 1, 2020.

1870 | Section 28. Effective January 1, 2021, Section 212.134,  
 1871 | Florida Statutes, is created to read:

1872 | 212.134 Information returns relating to payment-card and  
 1873 | third-party network transactions.-

1874        (1) For each year in which a payment settlement entity, an  
1875 electronic payment facilitator, or other third party contracted  
1876 with the payment settlement entity to make payments to settle  
1877 reportable payment transactions on behalf of the payment  
1878 settlement entity must file a return pursuant to section 6050W  
1879 of the Internal Revenue Code, the entity, the facilitator, or  
1880 the third party must submit the information in the return to the  
1881 department by the 15th day after filing the federal return. The  
1882 format of the information returns required must be either a copy  
1883 of such information returns or a copy of such information  
1884 returns related to participating payees with an address in the  
1885 state. For purposes of this subsection, the term "payment  
1886 settlement entity" has the same meaning as provided in section  
1887 6050W of the Internal Revenue Code.

1888        (2) All reports submitted to the department under this  
1889 section must be in an electronic format.

1890        (3) Any payment settlement entity, facilitator, or third  
1891 party failing to file the information return required, filing an  
1892 incomplete information return, or not filing an information  
1893 return within the time prescribed is subject to a penalty of  
1894 \$1,000 for each failure, if the failure is for not more than 30  
1895 days, with an additional \$1,000 for each month or fraction of a  
1896 month during which each failure continues. The total amount of  
1897 penalty imposed on a reporting entity may not exceed \$10,000  
1898 annually.

1899           (4) The executive director or his or her designee may  
 1900 waive the penalty if he or she determines that the failure to  
 1901 timely file an information return was due to reasonable cause  
 1902 and not due to willful negligence, willful neglect, or fraud.

1903           Section 29. Section 212.181, Florida Statutes, is created  
 1904 to read:

1905           212.181 Determination of business address situs,  
 1906 distributions, and adjustments.-

1907           (1) For each certificate of registration issued pursuant  
 1908 to s. 212.18(3)(b), the department shall assign the place of  
 1909 business to a county based on the location address provided at  
 1910 the time of registration or at the time the dealer notifies the  
 1911 department of a change in a business location address.

1912           (2)(a) Each county that furnishes to the department  
 1913 information needed to update the electronic database created and  
 1914 maintained pursuant to s. 202.22(2)(a), including addresses of  
 1915 new developments, changes in addresses, annexations,  
 1916 incorporations, reorganizations, and any other changes in  
 1917 jurisdictional boundaries within the county, must specify an  
 1918 effective date, which must be the next ensuing January 1 or July  
 1919 1, and must be furnished to the department at least 120 days  
 1920 before the effective date. A county that provides notification  
 1921 to the department at least 120 days before the effective date  
 1922 that it has reviewed the database and has no changes for the  
 1923 ensuing January 1 or July 1 satisfies the requirement of this

1924 paragraph.

1925 (b) A county that imposes a tourist development tax in a  
 1926 subcounty special district pursuant to s. 125.0104(3)(b) must  
 1927 identify the subcounty special district addresses to which the  
 1928 tourist development tax applies as part of the address  
 1929 information submission required under paragraph (a). This  
 1930 paragraph does not apply to counties that self-administer the  
 1931 tax pursuant to s. 125.0104(10).

1932 (c) The department shall update the electronic database  
 1933 created and maintained under s. 202.022(2)(a) using the  
 1934 information furnished by local taxing jurisdictions under  
 1935 paragraph (a) and shall ensure each business location is  
 1936 correctly assigned to the applicable county pursuant to  
 1937 subsection (1). Each update must specify the effective date as  
 1938 the next ensuing January 1 or July 1 and must be posted by the  
 1939 department on a website not less than 90 days before the  
 1940 effective date.

1941 (3)(a) For distributions made pursuant to ss. 125.0104,  
 1942 212.20(6)(a), 212.20(6)(b), and 212.20(6)(d)2., misallocations  
 1943 occurring solely due to the assignment of an address to an  
 1944 incorrect county will be corrected prospectively only from the  
 1945 date the department is made aware of the misallocation, subject  
 1946 to the following:

1947 1. If the county that should have received the  
 1948 misallocated distributions followed with the notification and

1949 timing provisions in subsection (2) for the affected periods,  
 1950 such misallocations may be adjusted by prorating current and  
 1951 future distributions for the period the misallocation occurred,  
 1952 not to exceed 36 months from the date the department is made  
 1953 aware of the misallocation;

1954 2. If the county that received the misallocated  
 1955 distribution followed the notification and timing provisions in  
 1956 subsection (2) for the affected periods and the county that  
 1957 should have received the misallocation did not, the correction  
 1958 shall apply only prospectively from the date the department is  
 1959 made aware of the misallocation.

1960 (b) Nothing in this subsection prevents affected counties  
 1961 from determining an alternative method of adjustment pursuant to  
 1962 an interlocal agreement. Affected counties with an interlocal  
 1963 agreement must provide a copy of the interlocal agreement  
 1964 specifying an alternative method of adjustment to the department  
 1965 within 90 days after the date of the department's notice of the  
 1966 misallocation.

1967 (4) The department may adopt rules to administer this  
 1968 section, including rules establishing procedures and forms.

1969 Section 30. Paragraph (d) of subsection (6) of section  
 1970 212.20, Florida Statutes, is amended to read:

1971 212.20 Funds collected, disposition; additional powers of  
 1972 department; operational expense; refund of taxes adjudicated  
 1973 unconstitutionally collected.—

1974 (6) Distribution of all proceeds under this chapter and  
 1975 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1976 (d) The proceeds of all other taxes and fees imposed  
 1977 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
 1978 and (2)(b) shall be distributed as follows:

1979 1. In any fiscal year, the greater of \$500 million, minus  
 1980 an amount equal to 4.6 percent of the proceeds of the taxes  
 1981 collected pursuant to chapter 201, or 5.2 percent of all other  
 1982 taxes and fees imposed pursuant to this chapter or remitted  
 1983 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 1984 monthly installments into the General Revenue Fund.

1985 2. After the distribution under subparagraph 1., 8.9744  
 1986 percent of the amount remitted by a sales tax dealer located  
 1987 within a participating county pursuant to s. 218.61 shall be  
 1988 transferred into the Local Government Half-cent Sales Tax  
 1989 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 1990 transferred shall be reduced by 0.1 percent, and the department  
 1991 shall distribute this amount to the Public Employees Relations  
 1992 Commission Trust Fund less \$5,000 each month, which shall be  
 1993 added to the amount calculated in subparagraph 3. and  
 1994 distributed accordingly.

1995 3. After the distribution under subparagraphs 1. and 2.,  
 1996 0.0966 percent shall be transferred to the Local Government  
 1997 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 1998 to s. 218.65.

1999 |           4. After the distributions under subparagraphs 1., 2., and  
 2000 | 3., 2.0810 percent of the available proceeds shall be  
 2001 | transferred monthly to the Revenue Sharing Trust Fund for  
 2002 | Counties pursuant to s. 218.215.

2003 |           5. After the distributions under subparagraphs 1., 2., and  
 2004 | 3., 1.3653 percent of the available proceeds shall be  
 2005 | transferred monthly to the Revenue Sharing Trust Fund for  
 2006 | Municipalities pursuant to s. 218.215. If the total revenue to  
 2007 | be distributed pursuant to this subparagraph is at least as  
 2008 | great as the amount due from the Revenue Sharing Trust Fund for  
 2009 | Municipalities and the former Municipal Financial Assistance  
 2010 | Trust Fund in state fiscal year 1999-2000, no municipality shall  
 2011 | receive less than the amount due from the Revenue Sharing Trust  
 2012 | Fund for Municipalities and the former Municipal Financial  
 2013 | Assistance Trust Fund in state fiscal year 1999-2000. If the  
 2014 | total proceeds to be distributed are less than the amount  
 2015 | received in combination from the Revenue Sharing Trust Fund for  
 2016 | Municipalities and the former Municipal Financial Assistance  
 2017 | Trust Fund in state fiscal year 1999-2000, each municipality  
 2018 | shall receive an amount proportionate to the amount it was due  
 2019 | in state fiscal year 1999-2000.

2020 |           6. Of the remaining proceeds:

2021 |           a. In each fiscal year, the sum of \$29,915,500 shall be  
 2022 | divided into as many equal parts as there are counties in the  
 2023 | state, and one part shall be distributed to each county. The

2024 distribution among the several counties must begin each fiscal  
 2025 year on or before January 5th and continue monthly for a total  
 2026 of 4 months. If a local or special law required that any moneys  
 2027 accruing to a county in fiscal year 1999-2000 under the then-  
 2028 existing provisions of s. 550.135 be paid directly to the  
 2029 district school board, special district, or a municipal  
 2030 government, such payment must continue until the local or  
 2031 special law is amended or repealed. The state covenants with  
 2032 holders of bonds or other instruments of indebtedness issued by  
 2033 local governments, special districts, or district school boards  
 2034 before July 1, 2000, that it is not the intent of this  
 2035 subparagraph to adversely affect the rights of those holders or  
 2036 relieve local governments, special districts, or district school  
 2037 boards of the duty to meet their obligations as a result of  
 2038 previous pledges or assignments or trusts entered into which  
 2039 obligated funds received from the distribution to county  
 2040 governments under then-existing s. 550.135. This distribution  
 2041 specifically is in lieu of funds distributed under s. 550.135  
 2042 before July 1, 2000.

2043       b. The department shall distribute \$166,667 monthly to  
 2044 each applicant certified as a facility for a new or retained  
 2045 professional sports franchise pursuant to s. 288.1162. Up to  
 2046 \$41,667 shall be distributed monthly by the department to each  
 2047 certified applicant as defined in s. 288.11621 for a facility  
 2048 for a spring training franchise. However, not more than \$416,670

2049 | may be distributed monthly in the aggregate to all certified  
 2050 | applicants for facilities for spring training franchises.  
 2051 | Distributions begin 60 days after such certification and  
 2052 | continue for not more than 30 years, except as otherwise  
 2053 | provided in s. 288.11621. A certified applicant identified in  
 2054 | this sub-subparagraph may not receive more in distributions than  
 2055 | expended by the applicant for the public purposes provided in s.  
 2056 | 288.1162(5) or s. 288.11621(3).

2057 |       c. Beginning 30 days after notice by the Department of  
 2058 | Economic Opportunity to the Department of Revenue that an  
 2059 | applicant has been certified as the professional golf hall of  
 2060 | fame pursuant to s. 288.1168 and is open to the public, \$166,667  
 2061 | shall be distributed monthly, for up to 300 months, to the  
 2062 | applicant.

2063 |       d. Beginning 30 days after notice by the Department of  
 2064 | Economic Opportunity to the Department of Revenue that the  
 2065 | applicant has been certified as the International Game Fish  
 2066 | Association World Center facility pursuant to s. 288.1169, and  
 2067 | the facility is open to the public, \$83,333 shall be distributed  
 2068 | monthly, for up to 168 months, to the applicant. This  
 2069 | distribution is subject to reduction pursuant to s. 288.1169. A  
 2070 | lump sum payment of \$999,996 shall be made after certification  
 2071 | and before July 1, 2000.

2072 |       e. The department shall distribute up to \$83,333 monthly  
 2073 | to each certified applicant as defined in s. 288.11631 for a

2074 facility used by a single spring training franchise, or up to  
 2075 \$166,667 monthly to each certified applicant as defined in s.  
 2076 288.11631 for a facility used by more than one spring training  
 2077 franchise. Monthly distributions begin 60 days after such  
 2078 certification or July 1, 2016, whichever is later, and continue  
 2079 for not more than 20 years to each certified applicant as  
 2080 defined in s. 288.11631 for a facility used by a single spring  
 2081 training franchise or not more than 25 years to each certified  
 2082 applicant as defined in s. 288.11631 for a facility used by more  
 2083 than one spring training franchise. A certified applicant  
 2084 identified in this sub-subparagraph may not receive more in  
 2085 distributions than expended by the applicant for the public  
 2086 purposes provided in s. 288.11631(3).

2087 ~~f. Beginning 45 days after notice by the Department of~~  
 2088 ~~Economic Opportunity to the Department of Revenue that an~~  
 2089 ~~applicant has been approved by the Legislature and certified by~~  
 2090 ~~the Department of Economic Opportunity under s. 288.11625 or~~  
 2091 ~~upon a date specified by the Department of Economic Opportunity~~  
 2092 ~~as provided under s. 288.11625(6)(d), the department shall~~  
 2093 ~~distribute each month an amount equal to one twelfth of the~~  
 2094 ~~annual distribution amount certified by the Department of~~  
 2095 ~~Economic Opportunity for the applicant. The department may not~~  
 2096 ~~distribute more than \$7 million in the 2014-2015 fiscal year or~~  
 2097 ~~more than \$13 million annually thereafter under this sub-~~  
 2098 ~~subparagraph.~~

2099 ~~f.g. Beginning December 1, 2015, and ending June 30, 2016,~~  
 2100 ~~the department shall distribute \$26,286 monthly to the State~~  
 2101 ~~Transportation Trust Fund.~~ Beginning July 1, 2016, the  
 2102 department shall distribute \$15,333 monthly to the State  
 2103 Transportation Trust Fund.

2104 7. All other proceeds must remain in the General Revenue  
 2105 Fund.

2106 Section 31. Section 212.205, Florida Statutes, is amended  
 2107 to read:

2108 212.205 Sales tax distribution reporting.—By March 15 of  
 2109 each year, each person who received a distribution pursuant to  
 2110 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding  
 2111 calendar year shall report to the Office of Economic and  
 2112 Demographic Research the following information:

2113 (1) An itemized accounting of all expenditures of the  
 2114 funds distributed in the preceding calendar year, including  
 2115 amounts spent on debt service.

2116 (2) A statement indicating what portion of the distributed  
 2117 funds have been pledged for debt service.

2118 (3) The original principal amount and current debt service  
 2119 schedule of any bonds or other borrowing for which the  
 2120 distributed funds have been pledged for debt service.

2121 Section 32. Subsection (2) and paragraph (c) of subsection  
 2122 (3) of section 218.64, Florida Statutes, are amended to read:

2123 218.64 Local government half-cent sales tax; uses;

2124 limitations.-

2125 (2) Municipalities shall expend their portions of the  
 2126 local government half-cent sales tax only for municipality-wide  
 2127 programs, ~~for reimbursing the state as required pursuant to s.~~  
 2128 ~~288.11625,~~ or for municipality-wide property tax or municipal  
 2129 utility tax relief. All utility tax rate reductions afforded by  
 2130 participation in the local government half-cent sales tax shall  
 2131 be applied uniformly across all types of taxed utility services.

2132 (3) Subject to ordinances enacted by the majority of the  
 2133 members of the county governing authority and by the majority of  
 2134 the members of the governing authorities of municipalities  
 2135 representing at least 50 percent of the municipal population of  
 2136 such county, counties may use up to \$3 million annually of the  
 2137 local government half-cent sales tax allocated to that county  
 2138 for any of the following purposes:

2139 ~~(c) Reimbursing the state as required under s. 288.11625.~~

2140 Section 33. Section 213.0537, Florida Statutes, is created  
 2141 to read:

2142 213.0537 Electronic notification with affirmative  
 2143 consent.-

2144 (1) Notwithstanding any other provision of law, the  
 2145 department may send notices electronically, by postal mail, or  
 2146 both. Electronic transmission may be used only with the  
 2147 affirmative consent of the taxpayer or its representative.  
 2148 Documents sent pursuant to this section comply with the same

2149 timing and form requirements as documents sent by postal mail.  
 2150 If a document sent electronically is returned as undeliverable,  
 2151 the department must re-send the document by postal mail.  
 2152 However, the original electronic transmission used with the  
 2153 affirmative consent of the taxpayer or its representative is the  
 2154 official mailing for purposes of this chapter.

2155 (2) A notice sent electronically will be considered to  
 2156 have been received by the recipient if the transmission is  
 2157 addressed to the address provided by the taxpayer or its  
 2158 representative. A notice sent electronically will be considered  
 2159 received even if no individual is aware of its receipt. In  
 2160 addition, a notice sent electronically shall be considered  
 2161 received if the department does not receive notification that  
 2162 the document was undeliverable.

2163 (3) For the purposes of this section, the term:

2164 (a) "Affirmative consent" means that the taxpayer or its  
 2165 representative expressly consented to receive notices  
 2166 electronically either in response to a clear and conspicuous  
 2167 request for the taxpayer's or its representative's consent, or  
 2168 at the taxpayer's or its representative's own initiative.

2169 (b) "Notice" means all communications from the department  
 2170 to the taxpayer or its representative, including, but not  
 2171 limited to, billings, notices issued during the course of an  
 2172 audit, proposed assessments, and final assessments authorized by  
 2173 this chapter and any other actions constituting final agency

2174 action within the meaning of chapter 120.

2175 Section 34. Paragraph (b) of subsection (1) of section  
2176 213.21, Florida Statutes, is amended to read:

2177 213.21 Informal conferences; compromises.—

2178 (1)

2179 (b) The statute of limitations upon the issuance of final  
2180 assessments and the period for filing a claim for refund as  
2181 required by s. 215.26(2) for any transactions occurring during  
2182 the audit period shall be tolled during the period in which the  
2183 taxpayer is engaged in a procedure under this section.

2184 Section 35. Effective upon this act becoming a law,  
2185 paragraph (a) of subsection (4) of section 220.1105, Florida  
2186 Statutes, is amended to read:

2187 220.1105 Tax imposed; automatic refunds and downward  
2188 adjustments to tax rates.—

2189 (4) For fiscal years 2018-2019 through 2020-2021, any  
2190 amount by which net collections for a fiscal year exceed  
2191 adjusted forecasted collections for that fiscal year shall only  
2192 be used to provide refunds to corporate income tax payers as  
2193 follows:

2194 (a) For purposes of this subsection, the term:

2195 1. "Eligible taxpayer" means:

2196 a. For fiscal year 2018-2019, a taxpayer whose taxable  
2197 year begins between April 1, 2017, and March 31, 2018, and whose  
2198 final tax liability for such taxable year is greater than zero;

2199           b. For fiscal year 2019-2020, a taxpayer whose taxable  
 2200 year begins between April 1, 2018, and March 31, 2019, and whose  
 2201 final tax liability for such taxable year is greater than zero;  
 2202 or

2203           c. For fiscal year 2020-2021 a taxpayer whose taxable year  
 2204 begins between April 1, 2019, and March 31, 2020, and whose  
 2205 final tax liability for such taxable year is greater than zero.

2206           2. "Excess collections" for a fiscal year means the amount  
 2207 by which net collections for a fiscal year exceeds adjusted  
 2208 forecasted collections for that fiscal year.

2209           3. "Final tax liability" means the taxpayer's amount of  
 2210 tax due under this chapter for a taxable year, reported on a  
 2211 return filed with the department, plus the amount of any credit  
 2212 taken on such return under s. 220.1875.

2213           4. "Total eligible tax liability" for a fiscal year means  
 2214 the sum of final tax liabilities of all eligible taxpayers for a  
 2215 fiscal year as such liabilities are shown on the latest return  
 2216 filed with the department as of February 1 immediately following  
 2217 that fiscal year.

2218           5. "Taxpayer refund share" for a fiscal year means an  
 2219 eligible taxpayer's final tax liability as a percentage of the  
 2220 total eligible tax liability for that fiscal year.

2221           6. "Taxpayer refund" for a fiscal year means the taxpayer  
 2222 refund share for a fiscal year multiplied by the excess  
 2223 collections for a fiscal year.

2224 Section 36. (1) The amendment made by this act to s.  
 2225 220.1105(4)(a)3., Florida Statutes, is remedial in nature and  
 2226 applies retroactively.

2227 (2) This section is effective upon this act becoming a law.

2228 Section 37. Paragraph (f) of subsection (2) of section  
 2229 220.1845, Florida Statutes, is amended to read:

2230 220.1845 Contaminated site rehabilitation tax credit.—

2231 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

2232 (f) The total amount of the tax credits which may be  
 2233 granted under this section is \$18.2 ~~\$18.5~~ million in ~~the 2018~~  
 2234 ~~2019~~ fiscal year 2020-2021 and \$10 million each fiscal year  
 2235 thereafter.

2236 Section 38. Paragraph (e) of subsection (2) of section  
 2237 288.0001, Florida Statutes, is amended to read:

2238 288.0001 Economic Development Programs Evaluation.—The  
 2239 Office of Economic and Demographic Research and the Office of  
 2240 Program Policy Analysis and Government Accountability (OPPAGA)  
 2241 shall develop and present to the Governor, the President of the  
 2242 Senate, the Speaker of the House of Representatives, and the  
 2243 chairs of the legislative appropriations committees the Economic  
 2244 Development Programs Evaluation.

2245 (2) The Office of Economic and Demographic Research and  
 2246 OPPAGA shall provide a detailed analysis of economic development  
 2247 programs as provided in the following schedule:

2248 ~~(e) Beginning January 1, 2018, and every 3 years~~

2249 ~~thereafter, an analysis of the Sports Development Program~~  
 2250 ~~established under s. 288.11625.~~

2251 Section 39. Section 288.11625, Florida Statutes, is  
 2252 repealed.

2253 Section 40. Subsection (4) of section 376.30781, Florida  
 2254 Statutes, is amended to read:

2255 376.30781 Tax credits for rehabilitation of drycleaning-  
 2256 solvent-contaminated sites and brownfield sites in designated  
 2257 brownfield areas; application process; rulemaking authority;  
 2258 revocation authority.—

2259 (4) The Department of Environmental Protection is  
 2260 responsible for allocating the tax credits provided for in s.  
 2261 220.1845, which may not exceed a total of \$18.2 ~~\$18.5~~ million in  
 2262 tax credits in fiscal year 2020-2021 ~~2018-2019~~ and \$10 million  
 2263 in tax credits each fiscal year thereafter.

2264 Section 41. Subsection (1) of section 413.4021, Florida  
 2265 Statutes, is amended to read:

2266 413.4021 Program participant selection; tax collection  
 2267 enforcement diversion program.—The Department of Revenue, in  
 2268 coordination with the Florida Association of Centers for  
 2269 Independent Living and the Florida Prosecuting Attorneys  
 2270 Association, shall select judicial circuits in which to operate  
 2271 the program. The association and the state attorneys' offices  
 2272 shall develop and implement a tax collection enforcement  
 2273 diversion program, which shall collect revenue due from persons

2274 | who have not remitted their collected sales tax. The criteria  
 2275 | for referral to the tax collection enforcement diversion program  
 2276 | shall be determined cooperatively between the state attorneys'  
 2277 | offices and the Department of Revenue.

2278 |       (1) Notwithstanding s. 212.20, 75 ~~50~~ percent of the  
 2279 | revenues collected from the tax collection enforcement diversion  
 2280 | program shall be deposited into the special reserve account of  
 2281 | the Florida Association of Centers for Independent Living, to be  
 2282 | used to administer the James Patrick Memorial Work Incentive  
 2283 | Personal Attendant Services and Employment Assistance Program  
 2284 | and to contract with the state attorneys participating in the  
 2285 | tax collection enforcement diversion program in an amount of not  
 2286 | more than \$75,000 for each state attorney.

2287 |       Section 42. Subsections (1), (2), and (5) of section  
 2288 | 443.163, Florida Statutes, are amended to read:

2289 |       443.163 Electronic reporting and remitting of  
 2290 | contributions and reimbursements.—

2291 |       (1) An employer may file any report and remit any  
 2292 | contributions or reimbursements required under this chapter by  
 2293 | electronic means. The Department of Economic Opportunity or the  
 2294 | state agency providing reemployment assistance tax collection  
 2295 | services shall adopt rules prescribing the format and  
 2296 | instructions necessary for electronically filing reports and  
 2297 | remitting contributions and reimbursements to ensure a full  
 2298 | collection of contributions and reimbursements due. The

2299 acceptable method of transfer, the method, form, and content of  
 2300 the electronic means, and the method, if any, by which the  
 2301 employer will be provided with an acknowledgment shall be  
 2302 prescribed by the department or its tax collection service  
 2303 provider. However, any employer who employed 10 or more  
 2304 employees in any quarter during the preceding state fiscal year  
 2305 must file the Employers Quarterly Reports, including any  
 2306 corrections, for the current calendar year and remit the  
 2307 contributions and reimbursements due by electronic means  
 2308 approved by the tax collection service provider. ~~A person who~~  
 2309 ~~prepared and reported for 100 or more employers in any quarter~~  
 2310 ~~during the preceding state fiscal year must file the Employers~~  
 2311 ~~Quarterly Reports for each calendar quarter in the current~~  
 2312 ~~calendar year, beginning with reports due for the second~~  
 2313 ~~calendar quarter of 2003, by electronic means approved by the~~  
 2314 ~~tax collection service provider.~~

2315 (2)(a) An employer who is required by law to file an  
 2316 Employers Quarterly Report, including any corrections, by  
 2317 approved electronic means, but who files the report either  
 2318 directly or through an agent by a means other than approved  
 2319 electronic means, is liable for a penalty of \$25 ~~\$50~~ for that  
 2320 report and \$1 for each employee, not to exceed \$300. This  
 2321 penalty is in addition to any other penalty provided by this  
 2322 chapter. However, the penalty does not apply if the tax  
 2323 collection service provider waives the electronic filing

2324 requirement in advance. An employer who fails to remit  
 2325 contributions or reimbursements either directly or through an  
 2326 agent by approved electronic means as required by law is liable  
 2327 for a penalty of \$25 ~~\$50~~ for each remittance submitted by a  
 2328 means other than approved electronic means. This penalty is in  
 2329 addition to any other penalty provided by this chapter.

2330 ~~(b) A person who prepared and reported for 100 or more~~  
 2331 ~~employers in any quarter during the preceding state fiscal year,~~  
 2332 ~~but who fails to file an Employers Quarterly Report for each~~  
 2333 ~~calendar quarter in the current calendar year by approved~~  
 2334 ~~electronic means, is liable for a penalty of \$50 for that report~~  
 2335 ~~and \$1 for each employee. This penalty is in addition to any~~  
 2336 ~~other penalty provided by this chapter. However, the penalty~~  
 2337 ~~does not apply if the tax collection service provider waives the~~  
 2338 ~~electronic filing requirement in advance.~~

2339 (5) The tax collection service provider may waive the  
 2340 penalty imposed by this section if a ~~written~~ request for a  
 2341 waiver ~~is filed which~~ establishes that imposition would be  
 2342 inequitable. Examples of inequity include, but are not limited  
 2343 to, situations where the failure to electronically file was  
 2344 caused by one of the following factors:

2345 (a) Death or serious illness of the person responsible for  
 2346 the preparation and filing of the report.

2347 (b) Destruction of the business records by fire or other  
 2348 casualty.

2349 (c) Unscheduled and unavoidable computer downtime.  
 2350 Section 43. Subsection (3) of section 718.111, Florida  
 2351 Statutes, is amended to read:

2352 (3) POWER TO MANAGE CONDOMINIUM PROPERTY AND TO CONTRACT,  
 2353 SUE, AND BE SUED; CONFLICT OF INTEREST.—

2354 (a) The association may contract, sue, or be sued with  
 2355 respect to the exercise or nonexercise of its powers. For these  
 2356 purposes, the powers of the association include, but are not  
 2357 limited to, the maintenance, management, and operation of the  
 2358 condominium property.

2359 (b) After control of the association is obtained by unit  
 2360 owners other than the developer, the association may:

2361 1. Institute, maintain, settle, or appeal actions or  
 2362 hearings in its name on behalf of all unit owners concerning  
 2363 matters of common interest to most or all unit owners,  
 2364 including, but not limited to, the common elements; the roof and  
 2365 structural components of a building or other improvements;  
 2366 mechanical, electrical, and plumbing elements serving an  
 2367 improvement or a building; representations of the developer  
 2368 pertaining to any existing or proposed commonly used facilities;

2369 2. Protest ~~and protesting~~ ad valorem taxes on commonly  
 2370 used facilities and on units; ~~and may~~

2371 3. Defend actions pertaining to ad valorem taxation of  
 2372 commonly used facilities or units or related to ~~in~~ eminent  
 2373 domain; or

2374 4. Bring inverse condemnation actions.

2375 (c) If the association has the authority to maintain a  
 2376 class action, the association may be joined in an action as  
 2377 representative of that class with reference to litigation and  
 2378 disputes involving the matters for which the association could  
 2379 bring a class action.

2380 (d) The association, in its own name or on behalf of some  
 2381 or all unit owners, may institute, file, protest, maintain, or  
 2382 defend any administrative challenge, lawsuit, appeal, or other  
 2383 challenge to ad valorem taxes assessed on units for commonly  
 2384 used facilities or common elements. The affected association  
 2385 members are not necessary or indispensable parties to such  
 2386 actions. This paragraph is intended to clarify existing law and  
 2387 applies to cases pending on July 1, 2020.

2388 (e) Nothing herein limits any statutory or common-law  
 2389 right of any individual unit owner or class of unit owners to  
 2390 bring any action without participation by the association which  
 2391 may otherwise be available.

2392 (f) An association may not hire an attorney who represents  
 2393 the management company of the association.

2394 Section 44. Clothing, school supplies, personal computers,  
 2395 and personal computer-related accessories; sales tax holiday.-

2396 (1) The tax levied under chapter 212, Florida Statutes,  
 2397 may not be collected during the period from August 7, 2020,  
 2398 through August 9, 2020, on the retail sale of:

2399        (a) Clothing, wallets, or bags, including handbags,  
 2400 backpacks, fanny packs, and diaper bags, but excluding  
 2401 briefcases, suitcases, and other garment bags, having a sales  
 2402 price of \$60 or less per item. As used in this paragraph, the  
 2403 term "clothing" means:

2404            1. Any article of wearing apparel intended to be worn on  
 2405 or about the human body, excluding watches, watchbands, jewelry,  
 2406 umbrellas, and handkerchiefs; and

2407            2. All footwear, excluding skis, swim fins, roller blades,  
 2408 and skates.

2409        (b) School supplies having a sales price of \$15 or less  
 2410 per item. As used in this paragraph, the term "school supplies"  
 2411 means pens, pencils, erasers, crayons, notebooks, notebook  
 2412 filler paper, legal pads, binders, lunch boxes, construction  
 2413 paper, markers, folders, poster board, composition books, poster  
 2414 paper, scissors, cellophane tape, glue or paste, rulers,  
 2415 computer disks, staplers and staples used to secure paper  
 2416 products, protractors, compasses, and calculators.

2417        (2) The tax levied under chapter 212, Florida Statutes,  
 2418 may not be collected during the period from August 7, 2020,  
 2419 through August 9, 2020, on the first \$1,000 of the sales price  
 2420 of personal computers or personal computer-related accessories  
 2421 purchased for noncommercial home or personal use. As used in  
 2422 this subsection, the term:

2423            (a) "Personal computers" includes electronic book readers,

2424 laptops, desktops, handheld devices, tablets, or tower  
2425 computers. The term does not include cellular telephones, video  
2426 game consoles, digital media receivers, or devices that are not  
2427 primarily designed to process data.

2428 (b) "Personal computer-related accessories" includes  
2429 keyboards, mice, personal digital assistants, monitors, other  
2430 peripheral devices, modems, routers, and nonrecreational  
2431 software, regardless of whether the accessories are used in  
2432 association with a personal computer base unit. The term does  
2433 not include furniture or systems, devices, software, or  
2434 peripherals that are designed or intended primarily for  
2435 recreational use. The term "monitor" does not include any device  
2436 that includes a television tuner.

2437 (3) The tax exemptions provided in this section do not  
2438 apply to sales within a theme park or entertainment complex as  
2439 defined in s. 509.013(9), Florida Statutes, within a public  
2440 lodging establishment as defined in s. 509.013(4), Florida  
2441 Statutes, or within an airport as defined in s. 330.27(2),  
2442 Florida Statutes.

2443 (4) The tax exemptions provided in this section may apply  
2444 at the option of a dealer if less than 5 percent of the dealer's  
2445 gross sales of tangible personal property in the prior calendar  
2446 year are comprised of items that would be exempt under this  
2447 section. If a qualifying dealer chooses not to participate in  
2448 the tax holiday, by August 1, 2020, the dealer must notify the

2449 Department of Revenue in writing of its election to collect  
 2450 sales tax during the holiday and must post a copy of that notice  
 2451 in a conspicuous location at its place of business.

2452 (5) The Department of Revenue is authorized, and all  
 2453 conditions are deemed met, to adopt emergency rules pursuant to  
 2454 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 2455 this section. Notwithstanding any other provision of law,  
 2456 emergency rules adopted pursuant to this subsection are  
 2457 effective for 6 months after adoption and may be renewed during  
 2458 the pendency of procedures to adopt permanent rules addressing  
 2459 the subject of the emergency rules.

2460 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in  
 2461 nonrecurring funds is appropriated from the General Revenue Fund  
 2462 to the Department of Revenue for the purpose of implementing  
 2463 this section. Funds remaining unexpended or unencumbered from  
 2464 this appropriation as of June 30, 2020, shall revert and be  
 2465 reappropriated for the same purpose in the 2020-2021 fiscal  
 2466 year.

2467 (7) This section shall take effect upon this act becoming  
 2468 a law.

2469 Section 45. Disaster preparedness supplies; sales tax  
 2470 holiday.—

2471 (1) The tax levied under chapter 212, Florida Statutes,  
 2472 may not be collected during the period from May 29, 2020,  
 2473 through June 4, 2020, on the sale of:

2474 (a) A portable self-powered light source selling for \$20  
 2475 or less.

2476 (b) A portable self-powered radio, two-way radio, or  
 2477 weather-band radio selling for \$50 or less.

2478 (c) A tarpaulin or other flexible waterproof sheeting  
 2479 selling for \$50 or less.

2480 (d) An item normally sold as, or generally advertised as,  
 2481 a ground anchor system or tie-down kit selling for \$50 or less.

2482 (e) A gas or diesel fuel tank selling for \$25 or less.

2483 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
 2484 volt, or 9-volt batteries, excluding automobile and boat  
 2485 batteries, selling for \$30 or less.

2486 (g) A nonelectric food storage cooler selling for \$30 or  
 2487 less.

2488 (h) A portable generator used to provide light or  
 2489 communications or preserve food in the event of a power outage  
 2490 selling for \$750 or less.

2491 (i) Reusable ice selling for \$10 or less.

2492 (2) The tax exemptions provided in this section do not  
 2493 apply to sales within a theme park or entertainment complex as  
 2494 defined in s. 509.013(9), Florida Statutes, within a public  
 2495 lodging establishment as defined in s. 509.013(4), Florida  
 2496 Statutes, or within an airport as defined in s. 330.27(2),  
 2497 Florida Statutes.

2498 (3) The Department of Revenue is authorized, and all

2499 conditions are deemed met, to adopt emergency rules pursuant to  
 2500 s. 120.54(4), Florida Statutes, to administer this section.

2501 (4) For the 2019-2020 fiscal year, the sum of \$70,000 in  
 2502 nonrecurring funds is appropriated from the General Revenue Fund  
 2503 to the Department of Revenue for the purpose of implementing  
 2504 this section.

2505 (5) This section shall take effect upon this act becoming  
 2506 a law.

2507 Section 46. For the 2020-2021 fiscal year, the sum of  
 2508 \$72,500 in nonrecurring funds is appropriated from the General  
 2509 Revenue Fund to the Department of Revenue to administer this  
 2510 act.

2511 Section 47. The Division of Law Revision is directed to  
 2512 replace the phrase "the effective date of this act" wherever it  
 2513 occurs in this act with the date this act becomes a law.

2514 Section 48. (1) The Department of Revenue is authorized,  
 2515 and all conditions are deemed met, to adopt emergency rules  
 2516 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
 2517 implementing the changes made by this act to ss. 206.05,  
 2518 206.8741, 212.05, 212.134, 212.181, 231.21, 220.1105, Florida  
 2519 Statutes. Notwithstanding any other provision of law, emergency  
 2520 rules adopted pursuant to this subsection are effective for 6  
 2521 months after adoption and may be renewed during the pendency of  
 2522 procedures to adopt permanent rules addressing the subject of  
 2523 the emergency rules.

2524            (2) This section shall take effect upon this act becoming a  
2525 law.  
2526            Section 49. Except as otherwise expressly provided in this  
2527 act, and except for this section, which shall take effect upon  
2528 this act becoming a law, this act shall take effect July 1,  
2529 2020.