



1 A bill to be entitled
2 An act relating to taxation; amending s. 196.161,
3 F.S.; prohibiting a lien from being filed against
4 certain homestead properties under certain
5 circumstances; amending s. 196.173, F.S.; authorizing
6 certain servicemembers who receive a homestead
7 exemption and who are deployed in certain military
8 operations to receive an additional ad valorem tax
9 exemption; providing a deadline for claiming tax
10 exemptions for qualifying military deployments during
11 the 2014 calendar year; providing procedures and
12 requirements for filing applications and petitions
13 during the 2015 calendar year to receive the tax
14 exemption after the deadline; providing applicability;
15 amending s. 196.202, F.S.; increasing the property tax
16 exemption for residents who are widows, widowers,
17 blind, or totally and permanently disabled; amending
18 s. 202.12, F.S.; reducing the tax rates applied to the
19 sale of communications services and the retail sale of
20 direct-to-home satellite services; amending s.
21 202.12001, F.S.; conforming rates to the reduction of
22 the communications services tax; amending s. 202.18,
23 F.S.; revising the allocation of tax revenues received
24 from the communications services tax; amending s.
25 202.27, F.S.; authorizing dealers of communications
26 services to use an alternative-period basis for filing



27 | and remitting communications services taxes; providing
28 | a definition; establishing parameters for determining
29 | the monthly reporting period; amending s. 202.28,
30 | F.S.; limiting the disallowance of the collection
31 | allowance under specified circumstances; providing
32 | that specified provisions are remedial; providing
33 | retroactive applicability; amending s. 203.001, F.S.;
34 | conforming rates to the reduction of the
35 | communications services tax; providing applicability;
36 | amending s. 206.9825, F.S.; providing an aviation fuel
37 | tax exemption and authorizing a refund of such taxes
38 | previously paid for certain colleges and universities
39 | that provide flight training and graduate degrees in
40 | aeronautical or aerospace engineering and certain
41 | wholesalers and terminal suppliers; amending s.
42 | 212.20, F.S.; revising the distributions of tax
43 | revenues received from the sales and use tax,
44 | communications services tax, and gross receipts tax;
45 | amending s. 212.02, F.S.; revising the definitions of
46 | the terms "livestock" and "agricultural production";
47 | amending s. 212.08, F.S.; exempting from the sales and
48 | use tax irrigation equipment, replacement parts and
49 | accessories for power farm equipment and irrigation
50 | equipment, certain trailers, stakes used by farmers to
51 | support plants during agricultural production, certain
52 | textbooks, and certain motor vehicles purchased by



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53 active members of the United States Armed Forces or
54 their spouses; revising provisions related to the
55 exemption of prepaid meal plans at colleges and
56 institutions of higher learning; specifying the total
57 amount of community contribution tax credits for
58 specified fiscal years; extending the scheduled repeal
59 of the community contribution tax credits for certain
60 donations; authorizing school support organizations to
61 pay tax to their suppliers on the cost price of food,
62 drink, and supplies purchased for resale in lieu of
63 collecting tax on their final sales; including
64 recyclable material merchant wholesalers in the
65 definition of the term "eligible manufacturing
66 business" and certain tangible personal property used
67 in the recycling of metals for sale in the definition
68 of the term "industrial machinery and equipment" for
69 purposes of qualification for the sales and use tax
70 exemption; authorizing the executive director of the
71 Department of Revenue to adopt emergency rules;
72 specifying the duration of such rules; amending s.
73 212.031, F.S.; reducing the tax levied on rental or
74 license fees charged for the use of real property;
75 making technical changes; amending s. 212.04, F.S.;
76 exempting from the sales and use tax admissions and
77 membership fees for gun clubs; repealing chapter 198,
78 F.S., relating to estate taxes; amending ss. 72.011,



79 95.091, 213.015, 213.05, 213.053, 213.21, 213.285, and
80 215.26, F.S.; conforming provisions to changes made by
81 the act; creating s. 733.7011, F.S.; requiring circuit
82 judges to report monthly the names of certain
83 decedents to the Agency for Health Care
84 Administration; providing legislative intent with
85 respect to the estates of certain decedents; requiring
86 the Department of Revenue to maintain certain estate
87 tax forms for a specified period; amending s. 220.03,
88 F.S.; extending the scheduled expiration of a
89 definition; amending ss. 220.183 and 624.5105, F.S.;
90 extending the scheduled expiration of the community
91 contribution tax credit against the corporate income
92 tax and insurance premium tax for contributions and
93 donations to eligible sponsors of revitalization and
94 housing projects approved by the Department of
95 Economic Opportunity; specifying the total amount of
96 the community contribution tax credits for specified
97 fiscal years; reenacting s. 220.183(1)(c) and (g),
98 F.S., relating to the community contribution tax
99 credit, to incorporate amendments made by the act to
100 ss. 212.08 and 624.5105, F.S., in references thereto;
101 reenacting s. 220.02(8), F.S., relating to legislative
102 intent for the corporate income tax code, to
103 incorporate the amendment made by the act to s.
104 220.183, F.S., in a reference thereto; reenacting s.



105 377.809(4)(a), F.S., relating to the Energy Economic
106 Zone Pilot Program, to incorporate amendments made by
107 the act to ss. 212.08, 220.183, and 624.5105, F.S., in
108 references thereto; amending s. 220.196, F.S.;
109 revising eligibility requirements for certain research
110 and development tax credits for certain business
111 enterprises; increasing the total amount of tax
112 credits that may be granted to business enterprises
113 during specified calendar years; revising the deadline
114 for the filing of an application for the tax credit;
115 providing for the proration of tax credits under
116 certain circumstances; amending s. 220.1845, F.S.;
117 increasing the total amount of contaminated site
118 rehabilitation tax credits for 1 year; amending s.
119 376.30781, F.S.; increasing the total amount of tax
120 credits for the rehabilitation of drycleaning-solvent-
121 contaminated sites and brownfield sites in designated
122 brownfield areas for 1 year; conforming a provision;
123 amending s. 564.06, F.S.; providing that cider may be
124 made from pears for purposes of taxation; providing an
125 exemption from the sales and use tax for the retail
126 sale of certain clothes, school supplies, and personal
127 computers and personal computer-related accessories
128 during a specified period; authorizing the Department
129 of Revenue to adopt emergency rules; providing an
130 appropriation to the department for administrative



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131 purposes; providing an exemption from the sales and
132 use tax for the retail sale of certain items and
133 articles of tangible person property by certain small
134 businesses during a specified period; authorizing the
135 Department of Revenue to adopt emergency rules;
136 providing an appropriation; providing an exemption
137 from the sales and use tax for the retail sale of
138 certain textbooks and instructional materials during
139 specified periods; providing a definition; providing
140 exceptions from the exemption in certain locations;
141 authorizing the Department of Revenue to adopt
142 emergency rules; amending s. 624.509, F.S.; extending
143 the scheduled repeal of an exemption from the premium
144 tax for any portion of the title insurance premium
145 retained by a title insurance agent or agency;
146 authorizing the Department of Revenue to adopt
147 emergency rules to implement the amendments made by
148 the act to ss. 202.12 and 202.27, F.S.; providing
149 appropriations; providing for construction of the act
150 in pari materia with laws enacted during the 2015
151 Regular Session of the Legislature; providing
152 effective dates.

153

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

155

156 Section 1. Paragraph (c) is added to subsection (1) of



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157 section 196.161, Florida Statutes, to read:

158 196.161 Homestead exemptions; lien imposed on property of
159 person claiming exemption although not a permanent resident.—

160 (1)

161 (c) No lien shall be filed pursuant to this section when
162 the person is denied an exemption pursuant to s. 196.031(5) but
163 demonstrates to the property appraiser that he or she is a bona
164 fide resident of this state and has repaid to another
165 jurisdiction the taxes, including any associated interest and
166 penalties, the person would have paid if he or she had not
167 received the tax exemption or credit in the other jurisdiction
168 that resulted in the denial under s. 196.031(5). The property
169 appraiser shall use the factors outlined in s. 196.015 to
170 determine if the person is a bona fide resident of this state.
171 If the person demonstrates that he or she complies with this
172 paragraph within 30 days after notification of denial of the
173 exemption, the property appraiser shall maintain the exemption
174 and assessment limitations that the person would have been
175 entitled to if he or she had never received exemptions or
176 credits in another jurisdiction. The property appraiser shall
177 include in the notification of denial of the exemption an
178 explanation of the requirements necessary for a person to comply
179 with this paragraph.

180 Section 2. Effective upon this act becoming a law and
181 applicable to the 2015 tax rolls, subsection (2) of section
182 196.173, Florida Statutes, is amended to read:



183 196.173 Exemption for deployed servicemembers.—
184 (2) The exemption is available to servicemembers who were
185 deployed during the preceding calendar year on active duty
186 outside the continental United States, Alaska, or Hawaii in
187 support of:

- 188 (a) Operation Joint Guardian, which began on June 12,
189 1999;
- 190 (b) Operation Octave Shield, which began in 2000;
- 191 (c) Operation Noble Eagle, which began on September 15,
192 2001;
- 193 (d) ~~(b)~~ Operation Enduring Freedom, which began on October
194 7, 2001;
- 195 ~~(e) Operation Iraqi Freedom, which began on March 19,~~
196 ~~2003, and ended on August 31, 2010;~~
- 197 (e) Operation Trans-Sahara Counterterrorism Partnership,
198 which began in June 2005;
- 199 (f) Operation Nomad Shadow, which began in 2007;
- 200 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
201 began in January 2007;
- 202 (h) Operation Objective Voice, which began in 2009;
- 203 (i) Operation Georgia Deployment Program, which began in
204 August 2009;
- 205 (j) Operation Copper Dune, which began in 2010;
- 206 (k) ~~(d)~~ Operation New Dawn, which began on September 1,
207 2010, and ended on December 15, 2011; ~~or~~
- 208 (l) ~~(e)~~ Operation Odyssey Dawn, which began on March 19,



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209 2011, and ended on October 31, 2011;
210 (m) Operation Observant Compass, which began in October
211 2011;
212 (n) Operation Juniper Shield, which began in 2013; or
213 (o) Operation Inherent Resolve, which began on August 8,
214 2014.

215
216 The Department of Revenue shall notify all property appraisers
217 and tax collectors in this state of the designated military
218 operations.

219 Section 3. (1)(a) Notwithstanding the application
220 deadline in s. 196.173(5), Florida Statutes, the deadline for an
221 eligible servicemember to file a claim for an additional ad
222 valorem tax exemption for a qualifying deployment during the
223 2014 calendar year is August 1, 2015.

224 (b) Notwithstanding the notice of disapproval deadline in
225 s. 196.173(6), Florida Statutes, a property appraiser who finds
226 that a servicemember is not entitled to the exemption for a
227 qualifying deployment during the 2014 calendar year shall send a
228 notice of disapproval no later than September 1, 2015, citing
229 the reason for disapproval. The servicemember may file a
230 petition with the value adjustment board, pursuant to s.
231 194.011(3), Florida Statutes, on or before the 30th day
232 following the mailing of the disapproval notice by the property
233 appraiser.

234 (2) An applicant who seeks to claim the additional ad



235 valorem tax exemption for a qualifying deployment during the
236 2014 calendar year and who fails to file an application by
237 August 1, 2015, must file an application for the exemption with
238 the property appraiser on or before the 25th day after the
239 mailing by the property appraiser of the notices required under
240 s. 194.011(1), Florida Statutes. Upon receipt of sufficient
241 evidence, as determined by the property appraiser, demonstrating
242 that the applicant was unable to apply for the exemption in a
243 timely manner or otherwise demonstrating extenuating
244 circumstances judged by the property appraiser to warrant the
245 granting of the exemption, the property appraiser may grant the
246 exemption. If the applicant fails to produce sufficient evidence
247 demonstrating that the applicant was unable to apply for the
248 exemption in a timely manner or otherwise demonstrating
249 extenuating circumstances, as determined by the property
250 appraiser, the applicant may file a petition with the value
251 adjustment board, pursuant to s. 194.011(3), Florida Statutes,
252 requesting that the exemption be granted. Such petition must be
253 filed during the 2015 taxable year on or before the 25th day
254 after the mailing of the notice by the property appraiser as
255 provided in s. 194.011(1), Florida Statutes. Notwithstanding s.
256 194.013, Florida Statutes, the applicant is not required to pay
257 a filing fee for such petition. Upon reviewing the petition, the
258 value adjustment board may grant the exemption for the 2015 tax
259 year if it judges that the applicant is qualified to receive the
260 exemption and has demonstrated particular extenuating



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261 circumstances to warrant granting the exemption.

262 (3) This section shall take effect upon this act becoming
263 a law and applies to the 2015 tax rolls.

264 Section 4. Effective upon this act becoming a law and
265 applicable to tax years beginning on or after January 1, 2016,
266 subsection (1) of section 196.202, Florida Statutes, is amended
267 to read:

268 196.202 Property of widows, widowers, blind persons, and
269 persons totally and permanently disabled.—

270 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,
271 widower, blind person, or totally and permanently disabled
272 person who is a bona fide resident of this state is exempt from
273 taxation. As used in this section, the term "totally and
274 permanently disabled person" means a person who is currently
275 certified by a physician licensed in this state, by the United
276 States Department of Veterans Affairs or its predecessor, or by
277 the Social Security Administration to be totally and permanently
278 disabled.

279 Section 5. Effective October 1, 2015, paragraphs (a) and
280 (b) of subsection (1) of section 202.12, Florida Statutes, are
281 amended to read:

282 202.12 Sales of communications services.—The Legislature
283 finds that every person who engages in the business of selling
284 communications services at retail in this state is exercising a
285 taxable privilege. It is the intent of the Legislature that the
286 tax imposed by chapter 203 be administered as provided in this



287 chapter.

288 (1) For the exercise of such privilege, a tax is levied on
 289 each taxable transaction, ~~and the tax~~ is due and payable as
 290 follows:

291 (a) Except as otherwise provided in this subsection, at
 292 the a rate of 5.75 ~~6.65~~ percent applied to the sales price of
 293 the communications service that ~~which~~:

- 294 1. Originates and terminates in this state, or
- 295 2. Originates or terminates in this state and is charged
 296 to a service address in this state,

297
 298 when sold at retail, computed on each taxable sale for the
 299 purpose of remitting the tax due. The gross receipts tax imposed
 300 by chapter 203 shall be collected on the same taxable
 301 transactions and remitted with the tax imposed by this
 302 paragraph. If no tax is imposed by this paragraph due to the
 303 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
 304 imposed by chapter 203 shall nevertheless be collected and
 305 remitted in the manner and at the time prescribed for tax
 306 collections and remittances under this chapter. Beginning
 307 October 1, 2016, and ending September 30, 2017, the tax rate
 308 described in this paragraph shall be 4.85 percent. On and after
 309 October 1, 2017, the tax rate shall be 5.75 percent.

310 (b) At the rate of 9.9 ~~10.8~~ percent applied to ~~on~~ the
 311 retail sales price of any direct-to-home satellite service
 312 received in this state. Beginning October 1, 2016, and ending



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313 September 30, 2017, the tax rate described in this paragraph
314 shall be 9 percent. On and after October 1, 2017, the tax rate
315 shall be 9.9 percent. The proceeds of the tax imposed under this
316 paragraph shall be accounted for and distributed in accordance
317 with s. 202.18(2). The gross receipts tax imposed by chapter 203
318 shall be collected on the same taxable transactions and remitted
319 with the tax imposed by this paragraph.

320 Section 6. Effective October 1, 2015, section 202.12001,
321 Florida Statutes, is amended to read:

322 202.12001 Combined rate for tax collected pursuant to ss.
323 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
324 2010-149, Laws of Florida, the dealer of communication services
325 may collect a combined rate of 5.9 ~~6.8~~ percent, composed
326 ~~comprised~~ of the 5.75 ~~6.65~~ percent and 0.15 percent rates
327 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
328 if as long as the provider properly reflects the tax collected
329 with respect to the two provisions as required in the return to
330 the department ~~of Revenue~~. Beginning October 1, 2016, and ending
331 September 30, 2017, the combined tax rate described in this
332 section shall be 5 percent, composed of the 4.85-percent and
333 0.15-percent rates required by ss. 202.12(1)(a) and
334 203.01(1)(b)3., respectively, for each provider that properly
335 reflects the tax collected with respect to the two provisions as
336 required in the return to the department. On and after October
337 1, 2017, the combined tax rate shall be 5.9 percent.

338 Section 7. Effective November 1, 2015, subsection (2) of



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339 section 202.18, Florida Statutes, is amended to read:

340 202.18 Allocation and disposition of tax proceeds.—The
341 proceeds of the communications services taxes remitted under
342 this chapter shall be treated as follows:

343 (2) The proceeds of the taxes remitted under s.
344 202.12(1)(b) shall be allocated ~~divided~~ as follows:

345 (a) The portion of the ~~such~~ proceeds which constitutes
346 gross receipts taxes, imposed at the rate prescribed in chapter
347 203, shall be deposited as provided by law and in accordance
348 with s. 9, Art. XII of the State Constitution.

349 (b) The following percentages ~~Sixty-three percent~~ of the
350 remainder shall be allocated to the state and distributed
351 pursuant to s. 212.20(6), except that the proceeds allocated
352 pursuant to s. 212.20(6)(d)2. shall be prorated to the
353 participating counties in the same proportion as that month's
354 collection of the taxes and fees imposed pursuant to chapter 212
355 and paragraph (1)(b):

356 1. Beginning November 1, 2015, and ending October 31,
357 2016, 59.6 percent of the remainder.

358 2. Beginning November 1, 2016, and ending October 31,
359 2017, 55.6 percent of the remainder.

360 3. Beginning November 1, 2017, and for each distribution
361 thereafter, 59.6 percent of the remainder.

362 (c)1. During each calendar year, the remaining portion of
363 the ~~such~~ proceeds shall be transferred to the Local Government
364 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such



365 | proceeds shall be allocated in the same proportion as the
366 | allocation of total receipts of the half-cent sales tax under s.
367 | 218.61 and the emergency distribution under s. 218.65 in the
368 | prior state fiscal year. Thirty percent of such proceeds shall
369 | be distributed pursuant to s. 218.67.

370 | 2. The proportion of the proceeds allocated based on the
371 | emergency distribution under s. 218.65 shall be distributed
372 | pursuant to s. 218.65.

373 | 3. In each calendar year, the proportion of the proceeds
374 | allocated based on the half-cent sales tax under s. 218.61 shall
375 | be allocated to each county in the same proportion as the
376 | county's percentage of total sales tax allocation for the prior
377 | state fiscal year and distributed pursuant to s. 218.62.

378 | 4. The department shall distribute the appropriate amount
379 | to each municipality and county each month at the same time that
380 | local communications services taxes are distributed pursuant to
381 | subsection (3).

382 | Section 8. Effective October 1, 2015, subsection (1) of
383 | section 202.27, Florida Statutes, is amended to read:

384 | 202.27 Return filing; rules for self-accrual.—

385 | (1) For the purpose of ascertaining the amount of tax
386 | payable under this chapter and chapter 203, every dealer must
387 | ~~has the duty to~~ file a return and remit the taxes required to be
388 | collected in any calendar month to the department, on or before
389 | the 20th day of the subsequent month, upon forms prepared and
390 | furnished by the department or in a format prescribed by it. The



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391 department shall, by rule, prescribe the information to be
392 furnished by taxpayers on such returns. For the purpose of
393 determining the taxes required to be remitted under this
394 subsection, a dealer may elect to use an alternative-period
395 basis. As used in this subsection, the term "alternative-period
396 basis" means any month-long period, other than a calendar month,
397 with an end date on or after the 15th day of the calendar month.
398 The election shall be made on forms prepared and furnished by
399 the department or in a format prescribed by it. A dealer making
400 such election shall be bound by the election for at least 12
401 months. If an election is made, the dealer must file a return
402 and remit the taxes required to be collected in the chosen
403 alternative-period basis to the department on or before the 20th
404 day of the subsequent month.

405 Section 9. Effective October 1, 2015, paragraph (d) is
406 added to subsection (1) of section 202.28, Florida Statutes, to
407 read:

408 202.28 Credit for collecting tax; penalties.—

409 (1) Except as otherwise provided in s. 202.22, for the
410 purpose of compensating persons providing communications
411 services for the keeping of prescribed records, the filing of
412 timely tax returns, and the proper accounting and remitting of
413 taxes, persons collecting taxes imposed under this chapter and
414 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
415 of the amount of the tax due and accounted for and remitted to
416 the department.



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417 (d) A disallowance of a collection allowance based on a
418 delinquent tax payment is limited to the percentage of the total
419 tax due that was delinquent when the payment was remitted to the
420 department. The taxpayer has the burden to demonstrate the
421 percentage of the payment that is not delinquent if that
422 percentage is not readily evident at the time of payment.

423 Section 10. The amendments made by this act to ss. 202.27
424 and 202.28, Florida Statutes, are remedial in nature and apply
425 retroactively but do not provide a basis for an assessment of
426 any unpaid tax or create a right to a refund or credit of any
427 tax paid before October 1, 2015. Communications services tax
428 returns filed by dealers on an alternative-period basis before
429 October 1, 2015, are deemed to have been filed pursuant to the
430 election provided in s. 202.27(1), Florida Statutes, as amended
431 by this act.

432 Section 11. Effective October 1, 2015, section 203.001,
433 Florida Statutes, is amended to read:

434 203.001 Combined rate for tax collected pursuant to ss.
435 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
436 2010-149, Laws of Florida, the dealer of communication services
437 may collect a combined rate of 5.9 ~~6.8~~ percent, composed
438 ~~comprised~~ of the 5.75 ~~6.65~~ percent and 0.15 percent rates
439 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
440 if as long as the provider properly reflects the tax collected
441 with respect to the two provisions as required in the return to
442 the Department of Revenue. Beginning October 1, 2016, and ending



443 September 30, 2017, the combined tax rate described in this
444 section shall be 5 percent, composed of the 4.85-percent and
445 0.15-percent rates required by ss. 202.12(1)(a) and
446 203.01(1)(b)3., respectively, for each provider that properly
447 reflects the tax collected with respect to the two provisions as
448 required in the return to the department. On and after October
449 1, 2017, the combined tax rate shall be 5.9 percent.

450 Section 12. The amendments made by this act to ss.
451 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
452 taxable transactions as follows:

453 (1) For taxable transactions included on bills for
454 communications services dated on or after October 1, 2015,
455 through September 30, 2016, the rates of 5.75 percent for
456 communications services as described in s. 202.12(1)(a), Florida
457 Statutes, and 9.9 percent for satellite services as described in
458 s. 202.12(1)(b), Florida Statutes, are applicable.

459 (2) For taxable transactions included on bills for
460 communications services dated on or after October 1, 2016,
461 through September 30, 2017, the rates of 4.85 percent for
462 communications services as described in s. 202.12(1)(a), Florida
463 Statutes, and 9 percent for satellite services as described in
464 s. 202.12(1)(b), Florida Statutes, are applicable.

465 (3) For taxable transactions included on bills for
466 communications services dated on or after October 1, 2017, the
467 rates of 5.75 percent for communications services as described
468 in s. 202.12(1)(a), Florida Statutes, and 9.9 percent for



469 satellite services as described in s. 202.12(1)(b), Florida
470 Statutes, are applicable.

471 Section 13. Paragraph (e) is added to subsection (1) of
472 section 206.9825, Florida Statutes, to read:

473 206.9825 Aviation fuel tax.—

474 (1)

475 (e)1. Sales of aviation fuel to, and exclusively used for
476 flight training through a school of aeronautics or college of
477 aviation, a college based in this state that is a tax-exempt
478 organization under s. 501(c)(3) of the Internal Revenue Code or
479 any university based in this state are exempt from the tax
480 imposed by this part if the college or university:

481 a. Is accredited by or has applied for accreditation by
482 the Aviation Accreditation Board International; and

483 b. Offers a graduate program in aeronautical or aerospace
484 engineering or offers flight training through a school of
485 aeronautics or college of aviation.

486 2. A licensed wholesaler or terminal supplier that sells
487 aviation fuel to a college or university qualified under this
488 paragraph and that does not collect the aviation fuel tax from
489 the college or university on such sale may receive an ultimate
490 vendor credit for the 6.9-cent excise tax previously paid on the
491 aviation fuel delivered to such college or university.

492 3. A college or university qualified under this paragraph
493 that purchases fuel from a retail supplier, including a fixed-
494 base operator, and pays the 6.9-cent excise tax on the purchase



495 may apply for and receive a refund of the aviation fuel tax
 496 paid.

497 Section 14. Effective December 1, 2015, paragraph (d) of
 498 subsection (6) of section 212.20, Florida Statutes, is amended
 499 to read:

500 212.20 Funds collected, disposition; additional powers of
 501 department; operational expense; refund of taxes adjudicated
 502 unconstitutionally collected.—

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

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

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

514 2. After the distribution under subparagraph 1., the
 515 following transfers shall be made into the Local Government
 516 Half-cent Sales Tax Clearing Trust Fund. For the period
 517 beginning December 1, 2015, and ending November 30, 2016, 8.9315
 518 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
 519 located within a participating county pursuant to s. 218.61
 520 ~~shall be transferred into the Local Government Half-cent Sales~~



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521 ~~Tax Clearing Trust Fund.~~ For the period beginning December 1,
522 2016, and ending November 30, 2017, 8.9745 percent of the amount
523 remitted by a sales tax dealer located within a participating
524 county pursuant to s. 218.61. For the period beginning December
525 1, 2017, and for every distribution thereafter, 8.9274 percent
526 of the amount remitted by a sales tax dealer located within a
527 participating county pursuant to s. 218.61. Beginning July 1,
528 2003, the amount to be transferred shall be reduced by 0.1
529 percent, and the department shall distribute this amount to the
530 Public Employees Relations Commission Trust Fund less \$5,000
531 each month, which shall be added to the amount calculated in
532 subparagraph 3. and distributed accordingly.

533 3. After the distribution under subparagraphs 1. and 2.,
534 the following transfer shall be made ~~0.0956 percent shall be~~
535 ~~transferred~~ to the Local Government Half-cent Sales Tax Clearing
536 Trust Fund and distributed pursuant to s. 218.65. Beginning
537 December 1, 2015, and ending November 30, 2016, 0.0961 percent.
538 Beginning December 1, 2016, and ending November 30, 2017, 0.0965
539 percent. Beginning December 1, 2017, and for every distribution
540 thereafter, 0.0961 percent.

541 4. After the distributions under subparagraphs 1., 2., and
542 3., the following transfer ~~2.0603 percent~~ of the available
543 proceeds shall be made ~~transferred~~ monthly to the Revenue
544 Sharing Trust Fund for Counties pursuant to s. 218.215.
545 Beginning December 1, 2015, and ending November 30, 2016, 2.0710
546 percent of the available proceeds. Beginning December 1, 2016,



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547 and ending November 30, 2017, 2.0810 percent of the available
548 proceeds. Beginning December 1, 2017, and for every distribution
549 thereafter, 2.0701 percent of the available proceeds.

550 5. After the distributions under subparagraphs 1., 2., and
551 3., the following transfer 1.3517 percent of the available
552 proceeds shall be made ~~transferred~~ monthly to the Revenue
553 Sharing Trust Fund for Municipalities pursuant to s. 218.215.
554 Beginning December 1, 2015, and ending November 30, 2016, 1.3587
555 percent of the available proceeds. Beginning December 1, 2016,
556 and ending November 30, 2017, 1.3653 percent of the available
557 proceeds. Beginning December 1, 2017, and for every distribution
558 thereafter, 1.3581 percent of the available proceeds. If the
559 total revenue to be distributed pursuant to this subparagraph is
560 at least as great as the amount due from the Revenue Sharing
561 Trust Fund for Municipalities and the former Municipal Financial
562 Assistance Trust Fund in state fiscal year 1999-2000, no
563 municipality shall receive less than the amount due from the
564 Revenue Sharing Trust Fund for Municipalities and the former
565 Municipal Financial Assistance Trust Fund in state fiscal year
566 1999-2000. If the total proceeds to be distributed are less than
567 the amount received in combination from the Revenue Sharing
568 Trust Fund for Municipalities and the former Municipal Financial
569 Assistance Trust Fund in state fiscal year 1999-2000, each
570 municipality shall receive an amount proportionate to the amount
571 it was due in state fiscal year 1999-2000.

572 6. Of the remaining proceeds:



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573 a. In each fiscal year, the sum of \$29,915,500 shall be
574 divided into as many equal parts as there are counties in the
575 state, and one part shall be distributed to each county. The
576 distribution among the several counties must begin each fiscal
577 year on or before January 5th and continue monthly for a total
578 of 4 months. If a local or special law required that any moneys
579 accruing to a county in fiscal year 1999-2000 under the then-
580 existing provisions of s. 550.135 be paid directly to the
581 district school board, special district, or a municipal
582 government, such payment must continue until the local or
583 special law is amended or repealed. The state covenants with
584 holders of bonds or other instruments of indebtedness issued by
585 local governments, special districts, or district school boards
586 before July 1, 2000, that it is not the intent of this
587 subparagraph to adversely affect the rights of those holders or
588 relieve local governments, special districts, or district school
589 boards of the duty to meet their obligations as a result of
590 previous pledges or assignments or trusts entered into which
591 obligated funds received from the distribution to county
592 governments under then-existing s. 550.135. This distribution
593 specifically is in lieu of funds distributed under s. 550.135
594 before July 1, 2000.

595 b. The department shall distribute \$166,667 monthly to
596 each applicant certified as a facility for a new or retained
597 professional sports franchise pursuant to s. 288.1162. Up to
598 \$41,667 shall be distributed monthly by the department to each



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599 certified applicant as defined in s. 288.11621 for a facility
600 for a spring training franchise. However, not more than \$416,670
601 may be distributed monthly in the aggregate to all certified
602 applicants for facilities for spring training franchises.
603 Distributions begin 60 days after such certification and
604 continue for not more than 30 years, except as otherwise
605 provided in s. 288.11621. A certified applicant identified in
606 this sub-subparagraph may not receive more in distributions than
607 expended by the applicant for the public purposes provided in s.
608 288.1162(5) or s. 288.11621(3).

609 c. Beginning 30 days after notice by the Department of
610 Economic Opportunity to the Department of Revenue that an
611 applicant has been certified as the professional golf hall of
612 fame pursuant to s. 288.1168 and is open to the public, \$166,667
613 shall be distributed monthly, for up to 300 months, to the
614 applicant.

615 d. Beginning 30 days after notice by the Department of
616 Economic Opportunity to the Department of Revenue that the
617 applicant has been certified as the International Game Fish
618 Association World Center facility pursuant to s. 288.1169, and
619 the facility is open to the public, \$83,333 shall be distributed
620 monthly, for up to 168 months, to the applicant. This
621 distribution is subject to reduction pursuant to s. 288.1169. A
622 lump sum payment of \$999,996 shall be made after certification
623 and before July 1, 2000.

624 e. The department shall distribute up to \$83,333 monthly



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625 to each certified applicant as defined in s. 288.11631 for a
626 facility used by a single spring training franchise, or up to
627 \$166,667 monthly to each certified applicant as defined in s.
628 288.11631 for a facility used by more than one spring training
629 franchise. Monthly distributions begin 60 days after such
630 certification or July 1, 2016, whichever is later, and continue
631 for not more than 20 years to each certified applicant as
632 defined in s. 288.11631 for a facility used by a single spring
633 training franchise or not more than 25 years to each certified
634 applicant as defined in s. 288.11631 for a facility used by more
635 than one spring training franchise. A certified applicant
636 identified in this sub-subparagraph may not receive more in
637 distributions than expended by the applicant for the public
638 purposes provided in s. 288.11631(3).

639 f. Beginning 45 days after notice by the Department of
640 Economic Opportunity to the Department of Revenue that an
641 applicant has been approved by the Legislature and certified by
642 the Department of Economic Opportunity under s. 288.11625 or
643 upon a date specified by the Department of Economic Opportunity
644 as provided under s. 288.11625(6)(d), the department shall
645 distribute each month an amount equal to one-twelfth of the
646 annual distribution amount certified by the Department of
647 Economic Opportunity for the applicant. The department may not
648 distribute more than \$7 million in the 2014-2015 fiscal year or
649 more than \$13 million annually thereafter under this sub-
650 subparagraph.



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651 7. All other proceeds must remain in the General Revenue
652 Fund.

653 g. Beginning December 1, 2015, and ending June 30, 2016,
654 the department shall distribute \$26,286 monthly to the State
655 Transportation Trust Fund. Beginning July 1, 2016, the
656 department shall distribute \$15,333 monthly to the State
657 Transportation Trust Fund.

658 Section 15. Subsections (29) and (32) of section 212.02,
659 Florida Statutes, are amended to read:

660 212.02 Definitions.—The following terms and phrases when
661 used in this chapter have the meanings ascribed to them in this
662 section, except where the context clearly indicates a different
663 meaning:

664 (29) "Livestock" includes all animals of the equine,
665 bovine, or swine class, including goats, sheep, mules, horses,
666 hogs, cattle, ostriches, and other grazing animals raised for
667 commercial purposes. The term "~~livestock~~" shall also include
668 all aquaculture products, as defined in s. 597.0015 and
669 identified by the Department of Agriculture and Consumer
670 Services pursuant to s. 597.003, ~~include fish~~ raised for
671 commercial purposes.

672 (32) "Agricultural production" means the production of
673 plants and animals useful to humans, including the preparation,
674 planting, cultivating, or harvesting of these products or any
675 other practices necessary to accomplish production through the
676 harvest phase, including storage of raw products on a farm. The



677 term ~~and~~ includes aquaculture, horticulture, floriculture,
 678 viticulture, forestry, dairy, livestock, poultry, bees, and any
 679 and all forms of farm products and farm production.

680 Section 16. Subsection (3), paragraphs (a) and (p) of
 681 subsection (5), and paragraphs (r), (ll), and (kkk) of
 682 subsection (7) of section 212.08, Florida Statutes, are amended,
 683 and paragraph (nnn) is added to subsection (7) of that section,
 684 to read:

685 212.08 Sales, rental, use, consumption, distribution, and
 686 storage tax; specified exemptions.—The sale at retail, the
 687 rental, the use, the consumption, the distribution, and the
 688 storage to be used or consumed in this state of the following
 689 are hereby specifically exempt from the tax imposed by this
 690 chapter.

691 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

692 (a) The ~~There shall be no~~ tax may not be imposed on the
 693 sale, rental, lease, use, consumption, repair, or storage for
 694 use in this state of power farm equipment or irrigation
 695 equipment, including replacement parts and accessories for power
 696 farm equipment or irrigation equipment, that are used
 697 exclusively on a farm or in a forest in the agricultural
 698 production of crops or products ~~as~~ produced by those
 699 agricultural industries included in s. 570.02(1), or for fire
 700 prevention and suppression work with respect to such crops or
 701 products. Harvesting may not be construed to include processing
 702 activities. This exemption is not forfeited by moving farm



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703 equipment between farms or forests.

704 (b) The tax may not be imposed on that portion of the
705 sales price below \$20,000 for a trailer weighing 12,000 pounds
706 or less and purchased by a farmer for exclusive use in
707 agricultural production or to transport farm products from his
708 or her farm to the place where the farmer transfers ownership of
709 the farm products to another. This exemption is not forfeited by
710 using a trailer to transport the farmer's farm equipment. The
711 exemption provided under this paragraph does not apply to the
712 lease or rental of a trailer.

713 (c) The exemptions provided in paragraphs (a) and (b) are
714 ~~However, this exemption shall not be~~ allowed unless the
715 purchaser, renter, or lessee signs a certificate stating that
716 the farm equipment is to be used exclusively ~~on a farm or in a~~
717 ~~forest for agricultural production or for fire prevention and~~
718 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
719 a seller, lessor, or other dealer of a written certification by
720 the purchaser, renter, or lessee certifying the purchaser's,
721 renter's, or lessee's entitlement to an exemption permitted by
722 this subsection relieves the seller from the responsibility of
723 collecting the tax on the nontaxable amounts, and the department
724 shall look solely to the purchaser for recovery of such tax if
725 it determines that the purchaser was not entitled to the
726 exemption.

727 (5) EXEMPTIONS; ACCOUNT OF USE.—

728 (a) Items in agricultural use and certain nets.—There are



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729 exempt from the tax imposed by this chapter nets designed and
730 used exclusively by commercial fisheries; disinfectants,
731 fertilizers, insecticides, pesticides, herbicides, fungicides,
732 and weed killers used for application on crops or groves,
733 including commercial nurseries and home vegetable gardens, used
734 in dairy barns or on poultry farms for the purpose of protecting
735 poultry or livestock, or used directly on poultry or livestock;
736 portable containers or movable receptacles in which portable
737 containers are placed, used for processing farm products; field
738 and garden seeds, including flower seeds; nursery stock,
739 seedlings, cuttings, or other propagative material purchased for
740 growing stock; seeds, seedlings, cuttings, and plants used to
741 produce food for human consumption; cloth, plastic, and other
742 similar materials used for shade, mulch, or protection from
743 frost or insects on a farm; stakes used by a farmer to support
744 plants during agricultural production; generators used on
745 poultry farms; and liquefied petroleum gas or other fuel used to
746 heat a structure in which started pullets or broilers are
747 raised; however, such exemption is ~~shall~~ not be allowed unless
748 the purchaser or lessee signs a certificate stating that the
749 item to be exempted is for the exclusive use designated herein.
750 Also exempt are cellophane wrappers, glue for tin and glass
751 (apiarists), mailing cases for honey, shipping cases, window
752 cartons, and baling wire and twine used for baling hay, when
753 used by a farmer to contain, produce, or process an agricultural
754 commodity.



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- 755 (p) Community contribution tax credit for donations.—
756 1. Authorization.—Persons who are registered with the
757 department under s. 212.18 to collect or remit sales or use tax
758 and who make donations to eligible sponsors are eligible for tax
759 credits against their state sales and use tax liabilities as
760 provided in this paragraph:
- 761 a. The credit shall be computed as 50 percent of the
762 person's approved annual community contribution.
- 763 b. The credit shall be granted as a refund against state
764 sales and use taxes reported on returns and remitted in the 12
765 months preceding the date of application to the department for
766 the credit as required in sub-subparagraph 3.c. If the annual
767 credit is not fully used through such refund because of
768 insufficient tax payments during the applicable 12-month period,
769 the unused amount may be included in an application for a refund
770 made pursuant to sub-subparagraph 3.c. in subsequent years
771 against the total tax payments made for such year. Carryover
772 credits may be applied for a 3-year period without regard to any
773 time limitation that would otherwise apply under s. 215.26.
- 774 c. A person may not receive more than \$200,000 in annual
775 tax credits for all approved community contributions made in any
776 one year.
- 777 d. All proposals for the granting of the tax credit
778 require the prior approval of the Department of Economic
779 Opportunity.
- 780 e. The total amount of tax credits which may be granted



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781 for all programs approved under this paragraph, s. 220.183, and
782 s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and \$11.2
783 million in fiscal year 2016-2017 ~~annually~~ for projects that
784 provide homeownership opportunities for low-income households or
785 very-low-income households as those terms are defined in s.
786 420.9071 and \$3.5 million annually for all other projects.

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

790 2. Eligibility requirements.—

791 a. A community contribution by a person must be in the
792 following form:

793 (I) Cash or other liquid assets;

794 (II) Real property;

795 (III) Goods or inventory; or

796 (IV) Other physical resources identified by the Department
797 of Economic Opportunity.

798 b. All community contributions must be reserved
799 exclusively for use in a project. As used in this sub-
800 subparagraph, the term "project" means activity undertaken by an
801 eligible sponsor which is designed to construct, improve, or
802 substantially rehabilitate housing that is affordable to low-
803 income households or very-low-income households as those terms
804 are defined in s. 420.9071; designed to provide commercial,
805 industrial, or public resources and facilities; or designed to
806 improve entrepreneurial and job-development opportunities for



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807 low-income persons. A project may be the investment necessary to
808 increase access to high-speed broadband capability in a rural
809 community which had an enterprise zone designated pursuant to
810 chapter 290 as of May 1, 2015 ~~rural communities with enterprise~~
811 ~~zones~~, including projects that result in improvements to
812 communications assets that are owned by a business. A project
813 may include the provision of museum educational programs and
814 materials that are directly related to a project approved
815 between January 1, 1996, and December 31, 1999, and located in
816 an area which was in an enterprise zone designated pursuant to
817 s. 290.0065 as of May 1, 2015. This paragraph does not preclude
818 projects that propose to construct or rehabilitate housing for
819 low-income households or very-low-income households on scattered
820 sites. With respect to housing, contributions may be used to pay
821 the following eligible low-income and very-low-income housing-
822 related activities:

823 (I) Project development impact and management fees for
824 low-income or very-low-income housing projects;

825 (II) Down payment and closing costs for low-income persons
826 and very-low-income persons, as those terms are defined in s.
827 420.9071;

828 (III) Administrative costs, including housing counseling
829 and marketing fees, not to exceed 10 percent of the community
830 contribution, directly related to low-income or very-low-income
831 projects; and

832 (IV) Removal of liens recorded against residential



833 | property by municipal, county, or special district local
 834 | governments if satisfaction of the lien is a necessary precedent
 835 | to the transfer of the property to a low-income person or very-
 836 | low-income person, as those terms are defined in s. 420.9071,
 837 | for the purpose of promoting home ownership. Contributions for
 838 | lien removal must be received from a nonrelated third party.

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

841 | (I) A community action program;

842 | (II) A nonprofit community-based development organization
 843 | whose mission is the provision of housing for low-income
 844 | households or very-low-income households or increasing
 845 | entrepreneurial and job-development opportunities for low-income
 846 | persons;

847 | (III) A neighborhood housing services corporation;

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

849 | (V) A community redevelopment agency created under s.
 850 | 163.356;

851 | (VI) A historic preservation district agency or
 852 | organization;

853 | (VII) A regional workforce board;

854 | (VIII) A direct-support organization as provided in s.
 855 | 1009.983;

856 | (IX) An enterprise zone development agency created under
 857 | s. 290.0056;

858 | (X) A community-based organization incorporated under



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859 chapter 617 which is recognized as educational, charitable, or
860 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
861 and whose bylaws and articles of incorporation include
862 affordable housing, economic development, or community
863 development as the primary mission of the corporation;

864 (XI) Units of local government;

865 (XII) Units of state government; or

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

868

869 A contributing person may not have a financial interest in the
870 eligible sponsor.

871 d. The project must be located in an area which was in an
872 ~~designated an~~ enterprise zone designated pursuant to chapter 290
873 as of May 1, 2015, or a Front Porch Florida Community, unless
874 the project increases access to high-speed broadband capability
875 in a rural community which had an enterprise zone designated
876 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
877 ~~that have enterprise zones~~ but is physically located outside the
878 designated rural zone boundaries. Any project designed to
879 construct or rehabilitate housing for low-income households or
880 very-low-income households as those terms are defined in s.
881 420.9071 is exempt from the area requirement of this sub-
882 subparagraph.

883 e.(I) If, during the first 10 business days of the state
884 fiscal year, eligible tax credit applications for projects that



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885 provide homeownership opportunities for low-income households or
886 very-low-income households as those terms are defined in s.
887 420.9071 are received for less than the annual tax credits
888 available for those projects, the Department of Economic
889 Opportunity shall grant tax credits for those applications and
890 grant remaining tax credits on a first-come, first-served basis
891 for subsequent eligible applications received before the end of
892 the state fiscal year. If, during the first 10 business days of
893 the state fiscal year, eligible tax credit applications for
894 projects that provide homeownership opportunities for low-income
895 households or very-low-income households as those terms are
896 defined in s. 420.9071 are received for more than the annual tax
897 credits available for those projects, the Department of Economic
898 Opportunity shall grant the tax credits for those applications
899 as follows:

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

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



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911 (II) If, during the first 10 business days of the state
912 fiscal year, eligible tax credit applications for projects other
913 than those that provide homeownership opportunities for low-
914 income households or very-low-income households as those terms
915 are defined in s. 420.9071 are received for less than the annual
916 tax credits available for those projects, the Department of
917 Economic Opportunity shall grant tax credits for those
918 applications and shall grant remaining tax credits on a first-
919 come, first-served basis for subsequent eligible applications
920 received before the end of the state fiscal year. If, during the
921 first 10 business days of the state fiscal year, eligible tax
922 credit applications for projects other than those that provide
923 homeownership opportunities for low-income households or very-
924 low-income households as those terms are defined in s. 420.9071
925 are received for more than the annual tax credits available for
926 those projects, the Department of Economic Opportunity shall
927 grant the tax credits for those applications on a pro rata
928 basis.

929 3. Application requirements.—

930 a. Any eligible sponsor seeking to participate in this
931 program must submit a proposal to the Department of Economic
932 Opportunity which sets forth the name of the sponsor, a
933 description of the project, and the area in which the project is
934 located, together with such supporting information as is
935 prescribed by rule. The proposal must also contain a resolution
936 from the local governmental unit in which the project is located



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937 certifying that the project is consistent with local plans and
938 regulations.

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

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

957 4. Administration.—

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

961 b. The decision of the Department of Economic Opportunity
962 must be in writing, and, if approved, the notification shall



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963 state the maximum credit allowable to the person. Upon approval,
964 the Department of Economic Opportunity shall transmit a copy of
965 the decision to the department.

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

971 d. The Department of Economic Opportunity shall, in
972 consultation with the statewide and regional housing and
973 financial intermediaries, market the availability of the
974 community contribution tax credit program to community-based
975 organizations.

976 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;
977 however, any accrued credit carryover that is unused on that
978 date may be used until the expiration of the 3-year carryover
979 period for such credit.

980 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
981 entity by this chapter do not inure to any transaction that is
982 otherwise taxable under this chapter when payment is made by a
983 representative or employee of the entity by any means,
984 including, but not limited to, cash, check, or credit card, even
985 when that representative or employee is subsequently reimbursed
986 by the entity. In addition, exemptions provided to any entity by
987 this subsection do not inure to any transaction that is
988 otherwise taxable under this chapter unless the entity has



989 | obtained a sales tax exemption certificate from the department
 990 | or the entity obtains or provides other documentation as
 991 | required by the department. Eligible purchases or leases made
 992 | with such a certificate must be in strict compliance with this
 993 | subsection and departmental rules, and any person who makes an
 994 | exempt purchase with a certificate that is not in strict
 995 | compliance with this subsection and the rules is liable for and
 996 | shall pay the tax. The department may adopt rules to administer
 997 | this subsection.

998 | (r) School books and school lunches; institution of higher
 999 | learning prepaid meal plans.—This exemption applies to school
 1000 | books used in regularly prescribed courses of study, and to
 1001 | school lunches served in public, parochial, or nonprofit schools
 1002 | operated for and attended by pupils of grades K through 12.
 1003 | Yearbooks, magazines, newspapers, directories, bulletins, and
 1004 | similar publications distributed by such educational
 1005 | institutions to their students are also exempt. School books and
 1006 | food sold or served at a college or institution ~~community~~
 1007 | ~~colleges and other institutions~~ of higher learning are taxable,
 1008 | except that prepaid meal plans purchased for use ~~from a college~~
 1009 | ~~or other institution of higher learning~~ by students currently
 1010 | enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~
 1011 | institution of higher learning are exempt. As used in this
 1012 | paragraph, the term "prepaid meal plans" means payment in
 1013 | advance, or payment using financial aid, once disbursed, to a
 1014 | college or institution of higher learning, or to a management



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1015 entity under contract to provide prepaid meal plans on behalf of
1016 a college or institution of higher learning, for the provision
1017 of ~~a~~ defined quantities of dollar equivalencies or meal plans
1018 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
1019 term ~~and,~~ cannot be refunded to the student upon expiration, ~~and~~
1020 ~~which may only be exchanged for food.~~ Prepaid meal plans that
1021 contain a defined number of meals or a defined number of dollar
1022 equivalencies qualify for this exemption. However, the
1023 taxability of the dollar equivalencies of the prepaid meal plans
1024 shall be determined upon the plan's use, and tax shall be due
1025 when the dollar equivalencies are used to make a purchase if
1026 that purchase is otherwise subject to sales tax pursuant to this
1027 chapter. As used in this paragraph, the term "dollar
1028 equivalencies" includes university-specific dollars on a
1029 declining balance, such as flex bucks or dining bucks.

1030 (11) Parent-teacher organizations, parent-teacher
1031 associations, and schools having grades K through 12.—

1032 1. Sales or leases to parent-teacher organizations and
1033 associations the purpose of which is to raise funds for schools
1034 that teach grades K through 12 and that are associated with
1035 schools having grades K through 12 are exempt from the tax
1036 imposed by this chapter.

1037 2. Parent-teacher organizations and associations described
1038 in subparagraph 1., and schools having grades K through 12, may
1039 pay tax to their suppliers on the cost price of school materials
1040 and supplies purchased, rented, or leased for resale or rental



1041 to students in grades K through 12, of items sold for
 1042 fundraising purposes, and of items sold through vending machines
 1043 located on the school premises, in lieu of collecting the tax
 1044 imposed by this chapter from the purchaser. This subparagraph
 1045 ~~paragraph~~ also applies to food or beverages sold through vending
 1046 machines located in the student lunchroom or dining room of a
 1047 school having kindergarten through grade 12.

1048 3. In lieu of collecting the tax imposed by this chapter
 1049 from the purchaser, school support organizations may pay tax to
 1050 their suppliers on the cost price of food, drink, and supplies
 1051 necessary to serve such food and drink when the food, drink, and
 1052 supplies are purchased for resale. For purposes of this
 1053 subparagraph, the term "school support organization" means an
 1054 organization the sole purpose of which is to raise funds to
 1055 support extracurricular activities at public, parochial, or
 1056 nonprofit schools that teach students in grades K through 12.

1057 (kkk) Certain machinery and equipment.—

1058 1. Industrial machinery and equipment purchased by
 1059 eligible manufacturing businesses which is used at a fixed
 1060 location within this state, or a mixer drum affixed to a mixer
 1061 truck which is used at any location within this state to mix,
 1062 agitate, and transport freshly mixed concrete in a plastic
 1063 state, for the manufacture, processing, compounding, or
 1064 production of items of tangible personal property for sale shall
 1065 be exempt from the tax imposed by this chapter. Parts and labor
 1066 required to affix a mixer drum exempt under this paragraph to a



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1067 mixer truck are also exempt. If at the time of purchase the
1068 purchaser furnishes the seller with a signed certificate
1069 certifying the purchaser's entitlement to exemption pursuant to
1070 this paragraph, the seller is relieved of the responsibility for
1071 collecting the tax on the sale of such items, and the department
1072 shall look solely to the purchaser for recovery of the tax if it
1073 determines that the purchaser was not entitled to the exemption.

1074 2. For purposes of this paragraph, the term:

1075 a. "Eligible manufacturing business" means any business
1076 whose primary business activity at the location where the
1077 industrial machinery and equipment is located is within the
1078 industries classified under NAICS codes 31, 32, ~~and 33,~~ and
1079 423930. As used in this subparagraph, "NAICS" means those
1080 classifications contained in the North American Industry
1081 Classification System, as published in 2007 by the Office of
1082 Management and Budget, Executive Office of the President.

1083 b. "Primary business activity" means an activity
1084 representing more than fifty percent of the activities conducted
1085 at the location where the industrial machinery and equipment is
1086 located.

1087 c. "Industrial machinery and equipment" means tangible
1088 personal property or other property that has a depreciable life
1089 of 3 years or more ~~and~~ that is used as an integral part in the
1090 manufacturing, processing, compounding, or production of
1091 tangible personal property for sale. The term also includes
1092 tangible personal property or other property that has a



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1093 depreciable life of 3 years or more that is used as an integral
1094 part in the recycling of metals for sale. A building and its
1095 structural components are not industrial machinery and equipment
1096 unless the building or structural component is so closely
1097 related to the industrial machinery and equipment that it houses
1098 or supports that the building or structural component can be
1099 expected to be replaced when the machinery and equipment are
1100 replaced. Heating and air conditioning systems are not
1101 industrial machinery and equipment unless the sole justification
1102 for their installation is to meet the requirements of the
1103 production process, even though the system may provide
1104 incidental comfort to employees or serve, to an insubstantial
1105 degree, nonproduction activities. The term includes parts and
1106 accessories for industrial machinery and equipment only to the
1107 extent that the parts and accessories are purchased prior to the
1108 date the machinery and equipment are placed in service.

1109 3. This paragraph is repealed April 30, 2017.

1110 (nnn) Importation of motor vehicles; active United States
1111 Armed Forces members.-The importation of a motor vehicle
1112 purchased and used for 6 months or more in a foreign country by
1113 an active member of the United States Armed Forces or his or her
1114 spouse is also exempt from the tax imposed by this chapter when
1115 the vehicle is imported, registered, or titled in this state for
1116 personal use by the member or his or her spouse. Proof of the
1117 active status of the member, and, when applicable, proof of the
1118 spouse's relationship to the member, must be provided when the



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1119 vehicle is titled and registered in this state.

1120 Section 17. (1) The executive director of the Department
1121 of Revenue is authorized, and all conditions are deemed to be
1122 met, to adopt emergency rules pursuant to s. 120.54(4), Florida
1123 Statutes, for the purpose of implementing the amendments made by
1124 this act to s. 212.08(7), Florida Statutes.

1125 (2) Notwithstanding any other provision of law, emergency
1126 rules adopted pursuant to subsection (1) are effective for 6
1127 months after adoption and may be renewed during the pendency of
1128 procedures to adopt permanent rules addressing the subject of
1129 the emergency rules.

1130 (3) This section expires July 1, 2018.

1131 Section 18. Effective January 1, 2016, paragraphs (c) and
1132 (d) of subsection (1) of section 212.031, Florida Statutes, are
1133 amended to read:

1134 212.031 Tax on rental or license fee for use of real
1135 property.—

1136 (1)

1137 (c) For the exercise of such privilege, a tax is levied in
1138 an amount equal to 5.6 ~~6~~ percent, except for the period
1139 beginning January 1, 2017, and ending December 31, 2017, during
1140 which the tax shall be levied in an amount equal to 5.5 percent,
1141 of and on the total rent or license fee charged for such real
1142 property by the person charging or collecting the rental or
1143 license fee. The total rent or license fee charged for such real
1144 property must ~~shall~~ include payments for the granting of a



1145 | privilege to use or occupy real property for any purpose and
 1146 | must ~~shall~~ include base rent, percentage rents, or similar
 1147 | charges. Such charges must ~~shall~~ be included in the total rent
 1148 | or license fee subject to tax under this section whether or not
 1149 | they can be attributed to the ability of the lessor's or
 1150 | licensor's property as used or operated to attract customers.
 1151 | Payments for intrinsically valuable personal property such as
 1152 | franchises, trademarks, service marks, logos, or patents are not
 1153 | subject to tax under this section. If ~~In the case of~~ a
 1154 | contractual arrangement ~~that~~ provides for ~~both~~ payments that are
 1155 | taxable as total rent or license fee and payments that are not
 1156 | taxable ~~subject to tax~~, the tax shall be based on a reasonable
 1157 | allocation of such payments and does ~~shall~~ not apply to the ~~that~~
 1158 | portion ~~which is~~ for the nontaxable payments.

1159 | (d) If ~~When~~ the rental or license fee of any such real
 1160 | property is paid by way of property, goods, wares, merchandise,
 1161 | services, or other thing of value, the tax shall be at the rate
 1162 | of 5.6 ~~6~~ percent, except for the period beginning January 1,
 1163 | 2017, and ending December 31, 2017, during which the tax shall
 1164 | be at the rate of 5.5 percent, of the value of the property,
 1165 | goods, wares, merchandise, services, or other thing of value.

1166 | Section 19. Paragraph (a) of subsection (2) of section
 1167 | 212.04, Florida Statutes, is amended to read:

1168 | 212.04 Admissions tax; rate, procedure, enforcement.—

1169 | (2) (a) A tax may not be levied on:

1170 | 1. Admissions to athletic or other events sponsored by



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1171 elementary schools, junior high schools, middle schools, high
1172 schools, community colleges, public or private colleges and
1173 universities, deaf and blind schools, facilities of the youth
1174 services programs of the Department of Children and Families,
1175 and state correctional institutions if only student, faculty, or
1176 inmate talent is used. However, this exemption does not apply to
1177 admission to athletic events sponsored by a state university,
1178 and the proceeds of the tax collected on such admissions shall
1179 be retained and used by each institution to support women's
1180 athletics as provided in s. 1006.71(2)(c).

1181 2. Dues, membership fees, and admission charges imposed by
1182 not-for-profit sponsoring organizations. To receive this
1183 exemption, the sponsoring organization must qualify as a not-
1184 for-profit entity under s. 501(c)(3) of the Internal Revenue
1185 Code of 1954, as amended.

1186 3. Admission charges to an event sponsored by a
1187 governmental entity, sports authority, or sports commission if
1188 held in a convention hall, exhibition hall, auditorium, stadium,
1189 theater, arena, civic center, performing arts center, or
1190 publicly owned recreational facility and if 100 percent of the
1191 risk of success or failure lies with the sponsor of the event
1192 and 100 percent of the funds at risk for the event belong to the
1193 sponsor, and student or faculty talent is not exclusively used.
1194 As used in this subparagraph, the terms "sports authority" and
1195 "sports commission" mean a nonprofit organization that is exempt
1196 from federal income tax under s. 501(c)(3) of the Internal



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1197 Revenue Code and that contracts with a county or municipal
1198 government for the purpose of promoting and attracting sports-
1199 tourism events to the community with which it contracts.

1200 4. An admission paid by a student, or on the student's
1201 behalf, to any required place of sport or recreation if the
1202 student's participation in the sport or recreational activity is
1203 required as a part of a program or activity sponsored by, and
1204 under the jurisdiction of, the student's educational institution
1205 if his or her attendance is as a participant and not as a
1206 spectator.

1207 5. Admissions to the National Football League championship
1208 game or Pro Bowl; admissions to any semifinal game or
1209 championship game of a national collegiate tournament;
1210 admissions to a Major League Baseball, Major League Soccer,
1211 National Basketball Association, or National Hockey League all-
1212 star game; admissions to the Major League Baseball Home Run
1213 Derby held before the Major League Baseball All-Star Game; or
1214 admissions to National Basketball Association all-star events
1215 produced by the National Basketball Association and held at a
1216 facility such as an arena, convention center, or municipal
1217 facility.

1218 6. A participation fee or sponsorship fee imposed by a
1219 governmental entity as described in s. 212.08(6) for an athletic
1220 or recreational program if the governmental entity by itself, or
1221 in conjunction with an organization exempt under s. 501(c)(3) of
1222 the Internal Revenue Code of 1954, as amended, sponsors,



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1223 administers, plans, supervises, directs, and controls the
1224 athletic or recreational program.

1225 7. Admissions to live theater, live opera, or live ballet
1226 productions in this state which are sponsored by an organization
1227 that has received a determination from the Internal Revenue
1228 Service that the organization is exempt from federal income tax
1229 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
1230 amended, if the organization actively participates in planning
1231 and conducting the event, is responsible for the safety and
1232 success of the event, is organized for the purpose of sponsoring
1233 live theater, live opera, or live ballet productions in this
1234 state, has more than 10,000 subscribing members and has among
1235 the stated purposes in its charter the promotion of arts
1236 education in the communities it serves, and will receive at
1237 least 20 percent of the net profits, if any, of the events the
1238 organization sponsors and will bear the risk of at least 20
1239 percent of the losses, if any, from the events it sponsors if
1240 the organization employs other persons as agents to provide
1241 services in connection with a sponsored event. Before March 1 of
1242 each year, such organization may apply to the department for a
1243 certificate of exemption for admissions to such events sponsored
1244 in this state by the organization during the immediately
1245 following state fiscal year. The application must state the
1246 total dollar amount of admissions receipts collected by the
1247 organization or its agents from such events in this state
1248 sponsored by the organization or its agents in the year



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1249 immediately preceding the year in which the organization applies
1250 for the exemption. Such organization shall receive the exemption
1251 only to the extent of \$1.5 million multiplied by the ratio that
1252 such receipts bear to the total of such receipts of all
1253 organizations applying for the exemption in such year; however,
1254 such exemption granted to any organization may not exceed 6
1255 percent of such admissions receipts collected by the
1256 organization or its agents in the year immediately preceding the
1257 year in which the organization applies for the exemption. Each
1258 organization receiving the exemption shall report each month to
1259 the department the total admissions receipts collected from such
1260 events sponsored by the organization during the preceding month
1261 and shall remit to the department an amount equal to 6 percent
1262 of such receipts reduced by any amount remaining under the
1263 exemption. Tickets for such events sold by such organizations
1264 may not reflect the tax otherwise imposed under this section.

1265 8. Entry fees for participation in freshwater fishing
1266 tournaments.

1267 9. Participation or entry fees charged to participants in
1268 a game, race, or other sport or recreational event if spectators
1269 are charged a taxable admission to such event.

1270 10. Admissions to any postseason collegiate football game
1271 sanctioned by the National Collegiate Athletic Association.

1272 11. Admissions and membership fees for gun clubs. For
1273 purposes of this subparagraph, the term "gun club" means an
1274 organization whose primary purpose is to offer its members



1275 access to one or more shooting ranges for target or skeet
 1276 shooting.

1277 Section 20. Chapter 198, Florida Statutes, consisting of
 1278 sections 198.01, 198.015, 198.02, 198.021, 198.03, 198.031,
 1279 198.04, 198.05, 198.06, 198.07, 198.08, 198.11, 198.13, 198.14,
 1280 198.15, 198.155, 198.16, 198.17, 198.18, 198.19, 198.20, 198.21,
 1281 198.22, 198.23, 198.24, 198.25, 198.26, 198.28, 198.29, 198.30,
 1282 198.31, 198.32, 198.33, 198.34, 198.35, 198.36, 198.37, 198.38,
 1283 198.39, 198.40, 198.41, 198.42, and 198.44, is repealed.

1284 Section 21. Paragraph (a) of subsection (1) and paragraph
 1285 (b) of subsection (4) of section 72.011, Florida Statutes, are
 1286 amended to read:

1287 72.011 Jurisdiction of circuit courts in specific tax
 1288 matters; administrative hearings and appeals; time for
 1289 commencing action; parties; deposits.-

1290 (1) (a) A taxpayer may contest the legality of any
 1291 assessment or denial of refund of tax, fee, surcharge, permit,
 1292 interest, or penalty provided for under s. 125.0104, s.
 1293 125.0108, chapter 198, Florida Statutes 2014, chapter 199,
 1294 chapter 201, chapter 202, chapter 203, chapter 206, chapter 207,
 1295 chapter 210, chapter 211, chapter 212, chapter 213, chapter 220,
 1296 s. 379.362(3), chapter 376, s. 403.717, s. 403.718, s. 403.7185,
 1297 s. 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,
 1298 chapter 563, chapter 564, chapter 565, chapter 624, or s.
 1299 681.117 by filing an action in circuit court; or, alternatively,
 1300 the taxpayer may file a petition under the applicable provisions



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1301 of chapter 120. However, once an action has been initiated under
1302 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.
1303 120.80(14)(b), no action relating to the same subject matter may
1304 be filed by the taxpayer in circuit court, and judicial review
1305 shall be exclusively limited to appellate review pursuant to s.
1306 120.68; and once an action has been initiated in circuit court,
1307 no action may be brought under chapter 120.

1308 (4)

1309 (b) Venue in an action initiated in circuit court pursuant
1310 to subsection (1) by a taxpayer that is not a resident of this
1311 state or that does not maintain a commercial domicile in this
1312 state shall be in Leon County. Venue in an action contesting the
1313 legality of an assessment or refund denial arising under chapter
1314 198, Florida Statutes 2014, shall be in the circuit court having
1315 jurisdiction over the administration of the estate.

1316 Section 22. Paragraph (a) of subsection (3) of section
1317 95.091, Florida Statutes, is amended to read:

1318 95.091 Limitation on actions to collect taxes.-

1319 (3)(a) With the exception of taxes levied under former
1320 chapter 198 before July 1, 2015, and tax adjustments made
1321 pursuant to ss. 220.23 and 624.50921, the Department of Revenue
1322 may determine and assess the amount of any tax, penalty, or
1323 interest due under any tax enumerated in s. 72.011 which it has
1324 authority to administer and the Department of Business and
1325 Professional Regulation may determine and assess the amount of



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1326 any tax, penalty, or interest due under any tax enumerated in s.
1327 72.011 which it has authority to administer:

1328 1.a. For taxes due before July 1, 1999, within 5 years
1329 after the date the tax is due, any return with respect to the
1330 tax is due, or such return is filed, whichever occurs later; and
1331 for taxes due on or after July 1, 1999, within 3 years after the
1332 date the tax is due, any return with respect to the tax is due,
1333 or such return is filed, whichever occurs later;

1334 b. Effective July 1, 2002, notwithstanding sub-
1335 subparagraph a., within 3 years after the date the tax is due,
1336 any return with respect to the tax is due, or such return is
1337 filed, whichever occurs later;

1338 2. For taxes due before July 1, 1999, within 6 years after
1339 the date the taxpayer makes a substantial underpayment of tax or
1340 files a substantially incorrect return;

1341 3. At any time while the right to a refund or credit of
1342 the tax is available to the taxpayer;

1343 4. For taxes due before July 1, 1999, at any time after
1344 the taxpayer filed a grossly false return;

1345 5. At any time after the taxpayer failed to make any
1346 required payment of the tax, failed to file a required return,
1347 or filed a fraudulent return, except that for taxes due on or
1348 after July 1, 1999, the limitation prescribed in subparagraph 1.
1349 applies if the taxpayer disclosed in writing the tax liability
1350 to the department before the department contacts the taxpayer;
1351 or



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1352 6. In any case in which a refund of tax has erroneously
1353 been made for any reason:

1354 a. For refunds made before July 1, 1999, within 5 years
1355 after making such refund; and

1356 b. For refunds made on or after July 1, 1999, within 3
1357 years after making such refund,
1358

1359 or at any time after making such refund if it appears that any
1360 part of the refund was induced by fraud or the misrepresentation
1361 of a material fact.

1362 Section 23. Subsections (3), (6), and (11) of section
1363 213.015, Florida Statutes, are amended to read:

1364 213.015 Taxpayer rights.—There is created a Florida
1365 Taxpayer's Bill of Rights to guarantee that the rights, privacy,
1366 and property of Florida taxpayers are adequately safeguarded and
1367 protected during tax assessment, collection, and enforcement
1368 processes administered under the revenue laws of this state. The
1369 Taxpayer's Bill of Rights compiles, in one document, brief but
1370 comprehensive statements which explain, in simple, nontechnical
1371 terms, the rights and obligations of the Department of Revenue
1372 and taxpayers. Section 192.0105 provides additional rights
1373 afforded to payors of property taxes and assessments. The rights
1374 afforded taxpayers to ensure that their privacy and property are
1375 safeguarded and protected during tax assessment and collection
1376 are available only insofar as they are implemented in other
1377 parts of the Florida Statutes or rules of the Department of



1378 Revenue. The rights so guaranteed Florida taxpayers in the
 1379 Florida Statutes and the departmental rules are:

1380 (3) The right to be represented or advised by counsel or
 1381 other qualified representatives at any time in administrative
 1382 interactions with the department, the right to procedural
 1383 safeguards with respect to recording of interviews during tax
 1384 determination or collection processes conducted by the
 1385 department, the right to be treated in a professional manner by
 1386 department personnel, and the right to have audits, inspections
 1387 of records, and interviews conducted at a reasonable time and
 1388 place except in criminal and internal investigations (see ss.
 1389 ~~198.06~~, 199.218, 201.11(1), 203.02, 206.14, 211.125(3),
 1390 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13),
 1391 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

1392 (6) The right to be informed of impending collection
 1393 actions which require sale or seizure of property or freezing of
 1394 assets, except jeopardy assessments, and the right to at least
 1395 30 days' notice in which to pay the liability or seek further
 1396 review (see ss. ~~198.20~~, 199.262, 201.16, 206.075, 206.24,
 1397 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1),
 1398 213.73(3), 213.731, and 220.739).

1399 (11) The right to procedures for requesting cancellation,
 1400 release, or modification of liens filed by the department and
 1401 for requesting that any lien which is filed in error be so noted
 1402 on the lien cancellation filed by the department, in public
 1403 notice, and in notice to any credit agency at the taxpayer's



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1404 request (see ss. ~~198.227~~, 199.262, 212.15(4), 213.733, and
1405 220.819).

1406 Section 24. Section 213.05, Florida Statutes, is amended
1407 to read:

1408 213.05 Department of Revenue; control and administration
1409 of revenue laws.—The Department of Revenue shall have only those
1410 responsibilities for ad valorem taxation specified to the
1411 department in chapter 192, taxation, general provisions; chapter
1412 193, assessments; chapter 194, administrative and judicial
1413 review of property taxes; chapter 195, property assessment
1414 administration and finance; chapter 196, exemption; chapter 197,
1415 tax collections, sales, and liens; chapter 199, intangible
1416 personal property taxes; and chapter 200, determination of
1417 millage. The Department of Revenue shall have the responsibility
1418 of regulating, controlling, and administering all revenue laws
1419 and performing all duties as provided in s. 125.0104, the Local
1420 Option Tourist Development Act; s. 125.0108, tourist impact tax;
1421 former chapter 198, estate taxes for estates of decedents who
1422 died before January 1, 2005; chapter 201, excise tax on
1423 documents; chapter 202, communications services tax; chapter
1424 203, gross receipts taxes; chapter 206, motor and other fuel
1425 taxes; chapter 211, tax on production of oil and gas and
1426 severance of solid minerals; chapter 212, tax on sales, use, and
1427 other transactions; chapter 220, income tax code; ss. 336.021
1428 and 336.025, taxes on motor fuel and special fuel; s. 376.11,
1429 pollutant spill prevention and control; s. 403.718, waste tire



1430 fees; s. 403.7185, lead-acid battery fees; s. 538.09,
 1431 registration of secondhand dealers; s. 538.25, registration of
 1432 secondary metals recyclers; s. 624.4621, group self-insurer's
 1433 fund premium tax; s. 624.5091, retaliatory tax; s. 624.475,
 1434 commercial self-insurance fund premium tax; ss. 624.509-624.511,
 1435 insurance code: administration and general provisions; s.
 1436 624.515, State Fire Marshal regulatory assessment; s. 627.357,
 1437 medical malpractice self-insurance premium tax; s. 629.5011,
 1438 reciprocal insurers premium tax; and s. 681.117, motor vehicle
 1439 warranty enforcement.

1440 Section 25. Subsections (1) and (8) of section 213.053,
 1441 Florida Statutes, are amended to read:

1442 213.053 Confidentiality and information sharing.—

1443 (1) This section applies to:

1444 (a) Section 125.0104, county government;

1445 (b) Section 125.0108, tourist impact tax;

1446 (c) Chapter 175, municipal firefighters' pension trust
 1447 funds;

1448 (d) Chapter 185, municipal police officers' retirement
 1449 trust funds;

1450 (e) ~~Chapter 198, estate taxes;~~

1451 ~~(f)~~ Chapter 199, intangible personal property taxes;

1452 (f) ~~(g)~~ Chapter 201, excise tax on documents;

1453 (g) ~~(h)~~ Chapter 202, the Communications Services Tax
 1454 Simplification Law;

1455 (h) ~~(i)~~ Chapter 203, gross receipts taxes;



1456 (i)~~(j)~~ Chapter 211, tax on severance and production of
 1457 minerals;
 1458 (j)~~(k)~~ Chapter 212, tax on sales, use, and other
 1459 transactions;
 1460 (k)~~(l)~~ Chapter 220, income tax code;
 1461 (l)~~(m)~~ Section 252.372, emergency management,
 1462 preparedness, and assistance surcharge;
 1463 (m)~~(n)~~ Section 379.362(3), Apalachicola Bay oyster
 1464 surcharge;
 1465 (n)~~(o)~~ Chapter 376, pollutant spill prevention and
 1466 control;
 1467 (o)~~(p)~~ Section 403.718, waste tire fees;
 1468 (p)~~(q)~~ Section 403.7185, lead-acid battery fees;
 1469 (q)~~(r)~~ Section 538.09, registration of secondhand dealers;
 1470 (r)~~(s)~~ Section 538.25, registration of secondary metals
 1471 recyclers;
 1472 (s)~~(t)~~ Sections 624.501 and 624.509-624.515, insurance
 1473 code;
 1474 (t)~~(u)~~ Section 681.117, motor vehicle warranty
 1475 enforcement; and
 1476 (u)~~(v)~~ Section 896.102, reports of financial transactions
 1477 in trade or business.
 1478 (8) Notwithstanding any other provision of this section,
 1479 the department may provide:
 1480 (a) Information relative to chapter 211, chapter 376, or
 1481 chapter 377 to the proper state agency in the conduct of its



1482 official duties.

1483 (b) Names, addresses, and dates of commencement of
 1484 business activities of corporations to the Division of
 1485 Corporations of the Department of State in the conduct of its
 1486 official duties.

1487 (c) Information relative to chapter 212 and chapters 561
 1488 through 568 to the Division of Alcoholic Beverages and Tobacco
 1489 of the Department of Business and Professional Regulation in the
 1490 conduct of its official duties.

1491 (d) Names, addresses, sales tax registration information,
 1492 and information relating to a public lodging establishment or a
 1493 public food service establishment having an outstanding tax
 1494 warrant, notice of lien, or judgment lien certificate to the
 1495 Division of Hotels and Restaurants of the Department of Business
 1496 and Professional Regulation in the conduct of its official
 1497 duties.

1498 (e) Names, addresses, taxpayer identification numbers, and
 1499 outstanding tax liabilities to the Department of the Lottery and
 1500 the Office of Financial Regulation of the Financial Services
 1501 Commission in the conduct of their official duties.

1502 (f) State tax information to the Nexus Program of the
 1503 Multistate Tax Commission pursuant to any formal agreement for
 1504 the exchange of mutual information between the department and
 1505 the commission.

1506 (g) Tax information to principals, and their designees, of
 1507 the Revenue Estimating Conference for the purpose of developing



1508 official revenue estimates.

1509 (h) Names and addresses of persons paying taxes pursuant
1510 to part IV of chapter 206 to the Department of Environmental
1511 Protection in the conduct of its official duties.

1512 (i) Information relative to chapters 212 and 326 to the
1513 Division of Florida Condominiums, Timeshares, and Mobile Homes
1514 of the Department of Business and Professional Regulation in the
1515 conduct of its official duties.

1516 (j) Information authorized pursuant to s. 213.0535 to
1517 eligible participants and certified public accountants for such
1518 participants in the Registration Information Sharing and
1519 Exchange Program.

1520 (k) Information relative to chapter 212 and the Bill of
1521 Lading Program to the Office of Agriculture Law Enforcement of
1522 the Department of Agriculture and Consumer Services in the
1523 conduct of its official duties.

1524 ~~(l) Information relative to chapter 198 to the Agency for~~
1525 ~~Health Care Administration in the conduct of its official~~
1526 ~~business relating to ss. 409.901-409.9101.~~

1527 (l) ~~(m)~~ Information contained in returns, reports,
1528 accounts, or declarations to the Board of Accountancy in
1529 connection with a disciplinary proceeding conducted pursuant to
1530 chapter 473 when related to a certified public accountant
1531 participating in the certified audits project, or to the court
1532 in connection with a civil proceeding brought by the department
1533 relating to a claim for recovery of taxes due to negligence on



1534 the part of a certified public accountant participating in the
1535 certified audits project. In any judicial proceeding brought by
1536 the department, upon motion for protective order, the court
1537 shall limit disclosure of tax information when necessary to
1538 effectuate the purposes of this section.

1539 (m)~~(n)~~ Information relative to ss. 376.70 and 376.75 to
1540 the Department of Environmental Protection in the conduct of its
1541 official business and to the facility owner, facility operator,
1542 and real property owners as defined in s. 376.301.

1543 (n)~~(o)~~ Information relative to ss. 220.1845 and 376.30781
1544 to the Department of Environmental Protection in the conduct of
1545 its official business.

1546 (o)~~(p)~~ Names, addresses, and sales tax registration
1547 information to the Division of Consumer Services of the
1548 Department of Agriculture and Consumer Services in the conduct
1549 of its official duties.

1550 (p)~~(q)~~ Information relative to the returns required by ss.
1551 175.111 and 185.09 to the Department of Management Services in
1552 the conduct of its official duties. The Department of Management
1553 Services is, in turn, authorized to disclose payment information
1554 to a governmental agency or the agency's agent for purposes
1555 related to budget preparation, auditing, revenue or financial
1556 administration, or administration of chapters 175 and 185.

1557 (q)~~(r)~~ Names, addresses, and federal employer
1558 identification numbers, or similar identifiers, to the
1559 Department of Highway Safety and Motor Vehicles for use in the



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1560 conduct of its official duties.

1561 (r)~~(s)~~ Information relative to ss. 211.0251, 212.1831,
1562 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of
1563 Education and the Division of Alcoholic Beverages and Tobacco in
1564 the conduct of official business.

1565 (s)~~(t)~~ Information relative to chapter 202 to each local
1566 government that imposes a tax pursuant to s. 202.19 in the
1567 conduct of its official duties as specified in chapter 202.
1568 Information provided under this paragraph may include, but is
1569 not limited to, any reports required pursuant to s. 202.231,
1570 audit files, notices of intent to audit, tax returns, and other
1571 confidential tax information in the department's possession
1572 relating to chapter 202. A person or an entity designated by the
1573 local government in writing to the department as requiring
1574 access to confidential taxpayer information shall have
1575 reasonable access to information provided pursuant to this
1576 paragraph. Such person or entity may disclose such information
1577 to other persons or entities with direct responsibility for
1578 budget preparation, auditing, revenue or financial
1579 administration, or legal counsel. Such information shall only be
1580 used for purposes related to budget preparation, auditing, and
1581 revenue and financial administration. Any confidential and
1582 exempt information furnished to a local government, or to any
1583 person or entity designated by the local government as
1584 authorized by this paragraph may not be further disclosed by the
1585 recipient except as provided by this paragraph.



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1586 (t)~~(u)~~ Rental car surcharge revenues authorized by s.
1587 212.0606, reported according to the county to which the
1588 surcharge was attributed to the Department of Transportation.

1589 (u)~~(v)~~ Information relative to ss. 212.08(7)(hhh),
1590 220.192, and 220.193 to the Department of Agriculture and
1591 Consumer Services for use in the conduct of its official
1592 business.

1593 (v)~~(w)~~ Taxpayer names and identification numbers for the
1594 purposes of information-sharing agreements with financial
1595 institutions pursuant to s. 213.0532.

1596 (w)~~(*)~~ Information relative to chapter 212 to the
1597 Department of Environmental Protection in the conduct of its
1598 official duties in the administration of s. 253.03(7)(b) and
1599 (11).

1600 (x)~~(y)~~ Information relative to ss. 253.03(8) and 253.0325
1601 to the Department of Environmental Protection in the conduct of
1602 its official business.

1603 (y)~~(z)~~ Information relative to s. 215.61(5) to the State
1604 Board of Education, the Division of Bond Finance, and the Office
1605 of Economic and Demographic Research.

1606 (z)~~(aa)~~ Information relating to tax credits taken under s.
1607 220.194 to Space Florida.

1608 (aa)~~(bb)~~ Information to the director of the Office of
1609 Program Policy Analysis and Government Accountability or his or
1610 her authorized agent, and to the coordinator of the Office of
1611 Economic and Demographic Research or his or her authorized



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1612 agent, for purposes of completing the Economic Development
1613 Programs Evaluation. Information obtained from the department
1614 pursuant to this paragraph may be shared by the director and the
1615 coordinator, or the director's or coordinator's authorized
1616 agent, for purposes of completing the Economic Development
1617 Programs Evaluation.

1618
1619 Disclosure of information under this subsection shall be
1620 pursuant to a written agreement between the executive director
1621 and the agency. Such agencies, governmental or nongovernmental,
1622 shall be bound by the same requirements of confidentiality as
1623 the Department of Revenue. Breach of confidentiality is a
1624 misdemeanor of the first degree, punishable as provided by s.
1625 775.082 or s. 775.083.

1626 Section 26. Subsection (2) of section 213.21, Florida
1627 Statutes, is amended to read:

1628 213.21 Informal conferences; compromises.-

1629 (2) (a) The executive director of the department or his or
1630 her designee is authorized to enter into closing agreements with
1631 any taxpayer settling or compromising the taxpayer's liability
1632 for any tax, interest, or penalty assessed under any of the
1633 chapters specified in s. 72.011(1). Such agreements must be in
1634 writing if the amount of tax, penalty, or interest compromised
1635 exceeds \$30,000, or for lesser amounts, if the department deems
1636 it appropriate or if requested by the taxpayer. When a written
1637 closing agreement has been approved by the department and signed



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1638 by the executive director or his or her designee and the
1639 taxpayer, it shall be final and conclusive; and, except upon a
1640 showing of fraud or misrepresentation of material fact or except
1641 as to adjustments pursuant to s. ss. 198.16 and 220.23, no
1642 additional assessment may be made by the department against the
1643 taxpayer for the tax, interest, or penalty specified in the
1644 closing agreement for the time period specified in the closing
1645 agreement, and the taxpayer is not entitled to institute any
1646 judicial or administrative proceeding to recover any tax,
1647 interest, or penalty paid pursuant to the closing agreement. The
1648 department is authorized to delegate to the executive director
1649 the authority to approve any such closing agreement resulting in
1650 a tax reduction of \$500,000 or less.

1651 ~~(b) Notwithstanding the provisions of paragraph (a), for~~
1652 ~~the purpose of facilitating the settlement and distribution of~~
1653 ~~an estate held by a personal representative, the executive~~
1654 ~~director of the department may, on behalf of the state, agree~~
1655 ~~upon the amount of taxes at any time due or to become due from~~
1656 ~~such personal representative under the provisions of chapter~~
1657 ~~198; and payment in accordance with such agreement shall be full~~
1658 ~~satisfaction of the taxes to which the agreement relates.~~

1659 (b)(e) Notwithstanding paragraph (a), for the purpose of
1660 compromising the liability of any taxpayer for tax or interest
1661 on the grounds of doubt as to liability based on the taxpayer's
1662 reasonable reliance on a written determination issued by the
1663 department as described in paragraph (3) (b), the department may



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1664 compromise the amount of such tax or interest liability
1665 resulting from such reasonable reliance.

1666 Section 27. Subsection (6) of section 213.285, Florida
1667 Statutes, is amended to read:

1668 213.285 Certified audits.—

1669 (6) The department shall review the report of the
1670 certified audit and shall accept it when it is determined to be
1671 complete. Once the report is accepted by the department, the
1672 department shall issue a notice of proposed assessment
1673 reflecting the determination of any additional liability
1674 reflected in the report and shall provide the taxpayer with all
1675 the normal payment, protest, and appeal rights with respect to
1676 the liability. In cases where the report indicates an
1677 overpayment has been made, the taxpayer shall submit a properly
1678 executed application for refund to the department. Otherwise,
1679 the certified audit report is a final and conclusive
1680 determination with respect to the tax and period covered. No
1681 additional assessment may be made by the department for the
1682 specific taxes and period referenced in the report, except upon
1683 a showing of fraud or misrepresentation of material facts and
1684 except for adjustments made under ~~s. 198.16~~ or s. 220.23. This
1685 determination shall not prevent the department from collecting
1686 liabilities not covered by the report or from conducting an
1687 audit or investigation and making an assessment for additional
1688 tax, penalty, or interest for any tax or period not covered by
1689 the report.



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1690 Section 28. Subsection (2) of section 215.26, Florida
1691 Statutes, is amended to read:

1692 215.26 Repayment of funds paid into State Treasury through
1693 error.—

1694 (2) Application for refunds as provided by this section
1695 must be filed with the Chief Financial Officer, except as
1696 otherwise provided in this subsection, within 3 years after the
1697 right to the refund has accrued or else the right is barred.
1698 Except as provided in chapter 198, Florida Statutes 2014, and
1699 ss. 220.23 and 624.50921, an application for a refund of a tax
1700 enumerated in s. 72.011, ~~which tax was paid after September 30,~~
1701 ~~1994, and before July 1, 1999,~~ must be filed with the Chief
1702 Financial Officer ~~within 5 years after the date the tax is paid,~~
1703 ~~and~~ within 3 years after the date the tax was paid for taxes
1704 paid ~~on or after July 1, 1999~~. The Chief Financial Officer may
1705 delegate the authority to accept an application for refund to
1706 any state agency, or the judicial branch, vested by law with the
1707 responsibility for the collection of any tax, license, or
1708 account due. The application for refund must be on a form
1709 approved by the Chief Financial Officer and must be supplemented
1710 with additional proof the Chief Financial Officer deems
1711 necessary to establish the claim; provided, the claim is not
1712 otherwise barred under the laws of this state. Upon receipt of
1713 an application for refund, the judicial branch or the state
1714 agency to which the funds were paid shall make a determination
1715 of the amount due. If an application for refund is denied, in



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1716 whole or in part, the judicial branch or such state agency shall
1717 notify the applicant stating the reasons therefor. Upon approval
1718 of an application for refund, the judicial branch or such state
1719 agency shall furnish the Chief Financial Officer with a properly
1720 executed voucher authorizing payment.

1721 Section 29. Section 733.7011, Florida Statutes, is created
1722 to read:

1723 733.7011 Circuit judge to report names of decedents.—Each
1724 circuit judge shall, on or before the 10th day of every month,
1725 notify the Agency for Health Care Administration of the names of
1726 all decedents; the names and addresses of the respective
1727 appointed personal representatives, administrators, or curators;
1728 the amount of the bonds, if any, required by the court; and the
1729 probable value of the estates, in all estates of decedents whose
1730 wills have been probated or propounded for probate before the
1731 circuit judge or upon estates which letters testamentary or
1732 letters of administration or curatorship have been sought or
1733 granted, during the preceding month. Such report shall contain
1734 any other information that the circuit judge may have concerning
1735 the estates of such decedents. A circuit judge shall also
1736 furnish such further information, from the records and files of
1737 the circuit court in regard to such estates, as the Agency for
1738 Health Care Administration may from time to time require.

1739 Section 30. It is the intent of the Legislature that the
1740 estates of all decedents who died before January 1, 2005,
1741 continue to be subject to the estate tax, and that the



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1742 amendments made by sections 20 through 29 of this act apply to
1743 estates of decedents that died on or after January 1, 2005. All
1744 provisions of chapter 198, Florida Statutes 2014, including the
1745 refund limitations provided in s. 198.29, Florida Statutes 2014,
1746 shall continue to apply in perpetuity for the estates of
1747 decedents who died before January 1, 2005. All estate tax liens
1748 provided in s. 198.22, Florida Statutes 2014, for estates of
1749 decedents who died on or after January 1, 2005, are released.

1750 Section 31. The Department of Revenue shall maintain the
1751 availability of forms DR-312 (Affidavit of No Florida Estate Tax
1752 Due R. 08/13) and DR-313 (Affidavit of No Florida Estate Tax Due
1753 When Federal Return is Required R. 06/11) until July 1, 2025.

1754 Section 32. Effective upon this act becoming a law,
1755 paragraphs (d) and (t) of subsection (1) of section 220.03,
1756 Florida Statutes, are amended to read:

1757 220.03 Definitions.—

1758 (1) SPECIFIC TERMS.—When used in this code, and when not
1759 otherwise distinctly expressed or manifestly incompatible with
1760 the intent thereof, the following terms shall have the following
1761 meanings:

1762 (d) "Community contribution" means the grant by a business
1763 firm of any of the following items:

- 1764 1. Cash or other liquid assets.
- 1765 2. Real property.
- 1766 3. Goods or inventory.
- 1767 4. Other physical resources as identified by the



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1768 department.

1769

1770 This paragraph expires June 30, 2017 ~~on the date specified in s.~~
1771 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

1772 (t) "Project" means any activity undertaken by an eligible
1773 sponsor, as defined in s. 220.183(2)(c), which is designed to
1774 construct, improve, or substantially rehabilitate housing that
1775 is affordable to low-income or very-low-income households as
1776 defined in s. 420.9071(19) and (28); designed to provide
1777 commercial, industrial, or public resources and facilities; or
1778 designed to improve entrepreneurial and job-development
1779 opportunities for low-income persons. A project may be the
1780 investment necessary to increase access to high-speed broadband
1781 capability in a rural community which had an enterprise zone
1782 designated pursuant to chapter 290 as of May 1, 2015 ~~rural~~
1783 ~~communities with enterprise zones~~, including projects that
1784 result in improvements to communications assets that are owned
1785 by a business. A project may include the provision of museum
1786 educational programs and materials that are directly related to
1787 any project approved between January 1, 1996, and December 31,
1788 1999, and located in an area which was in an enterprise zone
1789 designated pursuant to s. 290.0065 as of May 1, 2015. This
1790 paragraph does not preclude projects that propose to construct
1791 or rehabilitate low-income or very-low-income housing on
1792 scattered sites. With respect to housing, contributions may be
1793 used to pay the following eligible project-related activities:



- 1794 1. Project development, impact, and management fees for
- 1795 low-income or very-low-income housing projects;
- 1796 2. Down payment and closing costs for eligible persons, as
- 1797 defined in s. 420.9071(19) and (28);
- 1798 3. Administrative costs, including housing counseling and
- 1799 marketing fees, not to exceed 10 percent of the community
- 1800 contribution, directly related to low-income or very-low-income
- 1801 projects; and
- 1802 4. Removal of liens recorded against residential property
- 1803 by municipal, county, or special-district local governments when
- 1804 satisfaction of the lien is a necessary precedent to the
- 1805 transfer of the property to an eligible person, as defined in s.
- 1806 420.9071(19) and (28), for the purpose of promoting home
- 1807 ownership. Contributions for lien removal must be received from
- 1808 a nonrelated third party.

1809
 1810 ~~The provisions of This paragraph expires shall expire and be~~
 1811 ~~void on June 30, 2017 2015.~~

1812 Section 33. Paragraph (c) of subsection (1), paragraph (d)
 1813 of subsection (2), and subsection (5) of section 220.183,
 1814 Florida Statutes, are amended, and for the purpose of
 1815 incorporating the amendments made by this act to sections 212.08
 1816 and 624.5105, Florida Statutes, in references thereto,
 1817 paragraphs (c) and (g) of subsection (1) of section 220.183,
 1818 Florida Statutes, are reenacted, to read:

1819 220.183 Community contribution tax credit.—



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1820 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
1821 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
1822 SPENDING.—

1823 (c) The total amount of tax credit which may be granted
1824 for all programs approved under this section, s. 212.08(5)(p),
1825 and s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and
1826 \$11.2 million in fiscal year 2016-2017 annually for projects
1827 that provide homeownership opportunities for low-income or very-
1828 low-income households as defined in s. 420.9071 and \$3.5 million
1829 annually for all other projects.

1830 (g) A taxpayer who is eligible to receive the credit
1831 provided for in s. 624.5105 is not eligible to receive the
1832 credit provided by this section.

1833 (2) ELIGIBILITY REQUIREMENTS.—

1834 (d) The project shall be located in an area which was
1835 designated as an enterprise zone pursuant to chapter 290 as of
1836 May 1, 2015, or a Front Porch Florida Community. Any project
1837 designed to construct or rehabilitate housing for low-income or
1838 very-low-income households as defined in s. 420.9071(19) and
1839 (28) is exempt from the area requirement of this paragraph. This
1840 section does not preclude projects that propose to construct or
1841 rehabilitate housing for low-income or very-low-income
1842 households on scattered sites. Any project designed to provide
1843 increased access to high-speed broadband capabilities which
1844 includes coverage of a rural enterprise zone may locate the
1845 project's infrastructure in any area of a rural county.



1846 (5) EXPIRATION.—The provisions of this section, except
 1847 paragraph (1) (e), expire ~~and are void on~~ June 30, 2017 ~~2016~~.

1848 Section 34. Paragraph (c) of subsection (1), paragraph (d)
 1849 of subsection (2), and subsection (6) of section 624.5105,
 1850 Florida Statutes, are amended to read:

1851 624.5105 Community contribution tax credit; authorization;
 1852 limitations; eligibility and application requirements;
 1853 administration; definitions; expiration.—

1854 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1855 (c) The total amount of tax credit which may be granted
 1856 for all programs approved under this section and ss.
 1857 212.08(5) (p) and 220.183 is \$18.4 million in fiscal year 2015-
 1858 2016 and \$11.2 million in fiscal year 2016-2017 ~~annually~~ for
 1859 projects that provide homeownership opportunities for low-income
 1860 or very-low-income households as defined in s. 420.9071 and \$3.5
 1861 million annually for all other projects.

1862 (2) ELIGIBILITY REQUIREMENTS.—

1863 (d) The project shall be located in an area which was
 1864 designated as an enterprise zone pursuant to chapter 290 as of
 1865 May 1, 2015, or a Front Porch Community. Any project designed to
 1866 construct or rehabilitate housing for low-income or very-low-
 1867 income households as defined in s. 420.9071(19) and (28) is
 1868 exempt from the area requirement of this paragraph.

1869 (6) EXPIRATION.—The provisions of this section, except
 1870 paragraph (1) (e), expire and are void on June 30, 2017 ~~2016~~.

1871 Section 35. For the purpose of incorporating the amendment



1872 made by this act to section 220.183, Florida Statutes, in a
 1873 reference thereto, subsection (8) of section 220.02, Florida
 1874 Statutes, is reenacted to read:

1875 220.02 Legislative intent.—

1876 (8) It is the intent of the Legislature that credits
 1877 against either the corporate income tax or the franchise tax be
 1878 applied in the following order: those enumerated in s. 631.828,
 1879 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1880 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1881 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1882 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1883 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1884 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1885 those enumerated in s. 220.192, those enumerated in s. 220.193,
 1886 those enumerated in s. 288.9916, those enumerated in s.
 1887 220.1899, those enumerated in s. 220.194, and those enumerated
 1888 in s. 220.196.

1889 Section 36. For the purpose of incorporating the
 1890 amendments made by this act to sections 212.08, 220.183, and
 1891 624.5105, Florida Statutes, in references thereto, paragraph (a)
 1892 of subsection (4) of section 377.809, Florida Statutes, is
 1893 reenacted to read:

1894 377.809 Energy Economic Zone Pilot Program.—

1895 (4) (a) Beginning July 1, 2012, all the incentives and
 1896 benefits provided for enterprise zones pursuant to state law
 1897 shall be available to the energy economic zones designated



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1898 | pursuant to this section on or before July 1, 2010. In order to
1899 | provide incentives, by March 1, 2012, each local governing body
1900 | that has jurisdiction over an energy economic zone must, by
1901 | local ordinance, establish the boundary of the energy economic
1902 | zone, specify applicable energy-efficiency standards, and
1903 | determine eligibility criteria for the application of state and
1904 | local incentives and benefits in the energy economic zone.
1905 | However, in order to receive benefits provided under s. 288.106,
1906 | a business must be a qualified target industry business under s.
1907 | 288.106 for state purposes. An energy economic zone's boundary
1908 | may be revised by local ordinance. Such incentives and benefits
1909 | include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,
1910 | 288.106, and 624.5105 and the public utility discounts provided
1911 | in s. 290.007(8). The exemption provided in s. 212.08(5)(c)
1912 | shall be for renewable energy as defined in s. 377.803. For
1913 | purposes of this section, any applicable requirements for
1914 | employee residency for higher refund or credit thresholds must
1915 | be based on employee residency in the energy economic zone or an
1916 | enterprise zone. A business in an energy economic zone may also
1917 | be eligible for funding under ss. 288.047 and 445.003, and a
1918 | transportation project in an energy economic zone shall be
1919 | provided priority in funding under s. 339.2821. Other projects
1920 | shall be given priority ranking to the extent practicable for
1921 | grants administered under state energy programs.

1922 | Section 37. Subsection (2) of section 220.196, Florida
1923 | Statutes, is amended to read:



1924 220.196 Research and development tax credit.—
 1925 (2) TAX CREDIT.—
 1926 (a) As provided in this section ~~Subject to the limitations~~
 1927 ~~contained in paragraph (e)~~, a business enterprise is eligible
 1928 for a credit against the tax imposed by this chapter if it: ~~the~~
 1929 ~~business enterprise~~
 1930 1. Has qualified research expenses in this state in the
 1931 taxable year exceeding the base amount; ~~and, for the same~~
 1932 ~~taxable year,~~
 1933 2. Claims and is allowed a research credit for such
 1934 qualified research expenses under 26 U.S.C. s. 41 for the same
 1935 taxable year as subparagraph 1.; and
 1936 3. Is a qualified target industry business as defined in
 1937 s. 288.106(2)(n). Only qualified target industry businesses in
 1938 the manufacturing, life sciences, information technology,
 1939 aviation and aerospace, homeland security and defense, cloud
 1940 information technology, marine sciences, materials science, and
 1941 nanotechnology industries may qualify for a credit pursuant to
 1942 this section. A business applying for a credit pursuant to this
 1943 section shall include a letter from the Department of Economic
 1944 Opportunity certifying whether the business meets the
 1945 requirements of this subparagraph with its application for
 1946 credit. The Department of Economic Opportunity shall provide
 1947 such a letter upon receiving a request for one.
 1948 (b)-(a) The tax credit shall be 10 percent of the excess
 1949 qualified research expenses over the base amount. However, the



1950 maximum tax credit for a business enterprise that has not been
 1951 in existence for at least 4 taxable years immediately preceding
 1952 the taxable year is reduced by 25 percent for each taxable year
 1953 for which the business enterprise, or a predecessor corporation
 1954 that was a business enterprise, did not exist.

1955 (c) ~~(b)~~ The credit taken in any taxable year may not exceed
 1956 50 percent of the business enterprise's remaining net income tax
 1957 liability under this chapter after all other credits have been
 1958 applied under s. 220.02(8).

1959 (d) ~~(e)~~ Any unused credit authorized under this section may
 1960 be carried forward and claimed by the taxpayer for up to 5
 1961 years.

1962 (e) ~~(d)~~ The combined total amount of tax credits which may
 1963 be granted to all business enterprises under this section during
 1964 any calendar year is \$12.3 ~~\$9~~ million. Applications may be filed
 1965 with the department on or after March 20 and before March 27 for
 1966 qualified research expenses incurred within the preceding
 1967 calendar year. If the total, and credits for all applicants
 1968 exceed the maximum amount allowed pursuant to this paragraph,
 1969 the credits shall be allocated on a prorated basis ~~granted in~~
 1970 ~~the order in which completed applications are received.~~

1971 Section 38. Paragraph (f) of subsection (2) of section
 1972 220.1845, Florida Statutes, is amended to read:

1973 220.1845 Contaminated site rehabilitation tax credit.—

1974 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1975 (f) The total amount of the tax credits which may be



1976 granted under this section is \$20.3 million in the 2015-2016
 1977 fiscal year and \$8.3 ~~\$5~~ million annually thereafter.

1978 Section 39. Subsections (4), (5), and (11) of section
 1979 376.30781, Florida Statutes, are amended to read:

1980 376.30781 Tax credits for rehabilitation of drycleaning-
 1981 solvent-contaminated sites and brownfield sites in designated
 1982 brownfield areas; application process; rulemaking authority;
 1983 revocation authority.-

1984 (4) The Department of Environmental Protection is
 1985 responsible for allocating the tax credits provided for in s.
 1986 220.1845, which may not exceed a total of \$20.3 million in tax
 1987 credits in the 2015-2016 fiscal year and \$8.3 ~~\$5~~ million in tax
 1988 credits annually thereafter.

1989 (5) To claim the credit for site rehabilitation or solid
 1990 waste removal, each tax credit applicant must apply to the
 1991 Department of Environmental Protection for an allocation of the
 1992 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
 1993 credit application with the Division of Waste Management on a
 1994 form developed by the Department of Environmental Protection in
 1995 cooperation with the Department of Revenue. The form shall
 1996 include an affidavit from each tax credit applicant certifying
 1997 that all information contained in the application, including all
 1998 records of costs incurred and claimed in the tax credit
 1999 application, are true and correct. If the application is
 2000 submitted pursuant to subparagraph (3)(a)2., the form must
 2001 include an affidavit signed by the real property owner stating



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2002 that it is not, and has never been, the owner or operator of the
2003 drycleaning facility where the contamination exists. Approval of
2004 tax credits must be accomplished on a first-come, first-served
2005 basis based upon the date and time complete applications are
2006 received by the Division of Waste Management, subject to the
2007 limitations of subsection (14). To be eligible for a tax credit,
2008 the tax credit applicant must:

2009 (a) For site rehabilitation tax credits, have entered into
2010 a voluntary cleanup agreement with the Department of
2011 Environmental Protection for a drycleaning-solvent-contaminated
2012 site or a Brownfield Site Rehabilitation Agreement, as
2013 applicable, and have paid all deductibles pursuant to s.
2014 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
2015 sites, as applicable. A site rehabilitation tax credit applicant
2016 must submit only a single completed application per site for
2017 each calendar year's site rehabilitation costs. A site
2018 rehabilitation application must be received by the Division of
2019 Waste Management of the Department of Environmental Protection
2020 by January 31 of the year after the calendar year for which site
2021 rehabilitation costs are being claimed in a tax credit
2022 application. All site rehabilitation costs claimed must have
2023 been for work conducted between January 1 and December 31 of the
2024 year for which the application is being submitted. All payment
2025 requests must have been received and all costs must have been
2026 paid prior to submittal of the tax credit application, but no
2027 later than January 31 of the year after the calendar year for



2028 | which site rehabilitation costs are being claimed.

2029 | (b) For solid waste removal tax credits, have entered into
 2030 | a brownfield site rehabilitation agreement with the Department
 2031 | of Environmental Protection. A solid waste removal tax credit
 2032 | applicant must submit only a single complete application per
 2033 | brownfield site, as defined in the brownfield site
 2034 | rehabilitation agreement, for solid waste removal costs. A solid
 2035 | waste removal tax credit application must be received by the
 2036 | Division of Waste Management of the Department of Environmental
 2037 | Protection subsequent to the completion of the requirements
 2038 | listed in paragraph (3) (e).

2039 | (11) If a tax credit applicant does not receive a tax
 2040 | credit allocation due to an exhaustion of the ~~\$5 million~~ annual
 2041 | tax credit provided in s. 220.1845 authorization, such
 2042 | application will then be included in the same first-come, first-
 2043 | served order in the next year's annual tax credit allocation, if
 2044 | any, based on the prior year application.

2045 | Section 40. Subsection (4) of section 564.06, Florida
 2046 | Statutes, is amended to read:

2047 | 564.06 Excise taxes on wines and beverages.—

2048 | (4) As to cider, which is made from the normal alcoholic
 2049 | fermentation of the juice of sound, ripe apples or pears,
 2050 | including but not limited to flavored, sparkling, or carbonated
 2051 | cider and cider made from condensed apple or pear must, that
 2052 | contain not less than one-half of 1 percent of alcohol by volume
 2053 | and not more than 7 percent of alcohol by volume, there shall be



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2054 paid by all manufacturers and distributors a tax at the rate of
2055 \$.89 per gallon. With the sole exception of the excise tax rate,
2056 cider shall be considered wine and shall be subject to the
2057 provisions of this chapter.

2058 Section 41. Clothes, school supplies, and personal
2059 computers and personal computer-related accessories sales tax
2060 holiday.-

2061 (1) The tax levied under chapter 212, Florida Statutes,
2062 may not be collected during the period from 12:01 a.m. on August
2063 7, 2015, through 11:59 p.m. on August 9, 2015, on the retail
2064 sale of:

2065 (a) Clothing, wallets, or bags, including handbags,
2066 backpacks, fanny packs, and diaper bags, but excluding
2067 briefcases, suitcases, and other garment bags, having a sales
2068 price of \$100 or less per item. As used in this paragraph, the
2069 term "clothing" means:

2070 1. Any article of wearing apparel intended to be worn on
2071 or about the human body, excluding watches, watchbands, jewelry,
2072 umbrellas, and handkerchiefs; and

2073 2. All footwear, excluding skis, swim fins, roller blades,
2074 and skates.

2075 (b) School supplies having a sales price of \$15 or less
2076 per item. As used in this paragraph, the term "school supplies"
2077 means pens, pencils, erasers, crayons, notebooks, notebook
2078 filler paper, legal pads, binders, lunch boxes, construction
2079 paper, markers, folders, poster board, composition books, poster



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2080 paper, scissors, cellophane tape, glue or paste, rulers,
2081 computer disks, protractors, compasses, and calculators.

2082 (2) The tax levied under chapter 212, Florida
2083 Statutes, may not be collected during the period from 12:01 a.m.
2084 on August 7, 2015, through 11:59 p.m. on August 9, 2015, on the
2085 first \$750 of the sales price of personal computers or personal
2086 computer-related accessories purchased for noncommercial home or
2087 personal use. As used in this subsection, the term:

2088 (a) "Personal computers" includes electronic book readers,
2089 laptops, desktops, handhelds, tablets, or tower computers. The
2090 term does not include cellular telephones, video game consoles,
2091 digital media receivers, or devices that are not primarily
2092 designed to process data.

2093 (b) "Personal computer-related accessories" includes
2094 keyboards, mice, personal digital assistants, monitors, other
2095 peripheral devices, modems, routers, and nonrecreational
2096 software, regardless of whether the accessories are used in
2097 association with a personal computer base unit. The term does
2098 not include furniture or systems, devices, software, or
2099 peripherals that are designed or intended primarily for
2100 recreational use.

2101 (c) "Monitors" does not include devices that include a
2102 television tuner.

2103 (3) The tax exemptions provided in this section do not
2104 apply to sales within a theme park or entertainment complex as
2105 defined in s. 509.013(9), Florida Statutes, within a public



2106 lodging establishment as defined in s. 509.013(4), Florida
 2107 Statutes, or within an airport as defined in s. 330.27(2),
 2108 Florida Statutes.

2109 (4) The Department of Revenue may, and all conditions are
 2110 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 2111 and 120.54, Florida Statutes, to administer this section.

2112 (5) For the 2015-2016 fiscal year, the sum of \$233,730 in
 2113 nonrecurring funds is appropriated from the General Revenue Fund
 2114 to the Department of Revenue for the purpose of implementing
 2115 this section.

2116 Section 42. Small business Saturday sales tax holiday.-

2117 (1) As used in this section, the term "small business"
 2118 means a dealer, as defined in s. 212.06, Florida Statutes, that
 2119 registered with the Department of Revenue and began operation no
 2120 later than March 3, 2015, and that owed and remitted to the
 2121 Department of Revenue less than \$200,000 in total tax under
 2122 chapter 212, Florida Statutes, for the 1-year period ending
 2123 September 30, 2015. If the dealer has not been in operation for
 2124 a 1-year period as of September 30, 2015, the dealer must have
 2125 owed and remitted less than \$200,000 in total tax under chapter
 2126 212, Florida Statutes, for the period beginning on the day that
 2127 the dealer began operation and ending September 30, 2015, in
 2128 order to qualify as a small business under this section. If the
 2129 dealer is eligible to file a consolidated return pursuant to s.
 2130 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
 2131 Florida Statutes, owed and remitted from all of the dealer's



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2132 places of business must be less than \$200,000 for the applicable
2133 period ending September 30, 2015.

2134 (2) The tax levied under chapter 212, Florida Statutes,
2135 may not be collected by a small business during the period from
2136 12:01 a.m. on November 28, 2015, through 11:59 p.m. on November
2137 28, 2015, on the retail sale, as defined in s. 212.02(14),
2138 Florida Statutes, of any item or article of tangible personal
2139 property, as defined in s. 212.02(19), Florida Statutes, having
2140 a sales price of \$1,000 or less per item.

2141 (3) The Department of Revenue may, and all conditions are
2142 deemed to be met to, adopt emergency rules pursuant to ss.
2143 120.536(1) and 120.54, Florida Statutes, to administer this
2144 section.

2145 (4) For the 2015-2016 fiscal year, the sum of \$118,121 in
2146 nonrecurring funds is appropriated from the General Revenue Fund
2147 to the Department of Revenue for the purpose of implementing the
2148 provisions of this section.

2149 Section 43. Textbook sales tax holidays.-

2150 (1) The tax levied under chapter 212, Florida Statutes,
2151 may not be collected during the period from 12:01 a.m. on August
2152 21, 2015, through 11:59 p.m. on August 21, 2015; the period from
2153 12:01 a.m. on January 8, 2016, through 11:59 p.m. on January 8,
2154 2016; and the period from 12:01 a.m. on May 13, 2016, through
2155 11:59 p.m. on May 13, 2016, on the retail sale of textbooks that
2156 are required or recommended for use in a course offered by a
2157 public postsecondary educational institution as described in s.



2158 1000.04, Florida Statutes, or a nonpublic postsecondary
2159 educational institution that is eligible to participate in a
2160 tuition assistance program authorized by s. 1009.89, Florida
2161 Statutes, or s. 1009.891, Florida Statutes. As used in this
2162 section, the term "textbook" means any required or recommended
2163 manual of instruction or any instructional materials for any
2164 field of study. As used in this section, the term "instructional
2165 materials" means any educational materials, in printed or
2166 digital format, that are required or recommended for use in a
2167 course in any field of study. To demonstrate that a sale is not
2168 subject to tax, the student must provide a physical or an
2169 electronic copy of the following to the vendor:

2170 (a) The student's identification number; and
2171 (b) An applicable course syllabus or list of required and
2172 recommended textbooks and instructional materials that meet the
2173 criteria in s. 1004.085(3), Florida Statutes.

2174
2175 The vendor must maintain proper documentation, as prescribed by
2176 department rule, to identify the complete transaction or portion
2177 of the transaction that involves the sale of textbooks that are
2178 not subject to tax.

2179 (2) The tax exemptions provided in this section do not
2180 apply to sales within a theme park or entertainment complex as
2181 defined in s. 509.013(9), Florida Statutes, within a public
2182 lodging establishment as defined in s. 509.013(4), Florida
2183 Statutes, or within an airport as defined in s. 330.27(2),



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2184 Florida Statutes.

2185 (3) The Department of Revenue may, and all conditions are
2186 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
2187 and 120.54, Florida Statutes, to administer this section.

2188 Section 44. Paragraph (a) of subsection (8) of section
2189 624.509, Florida Statutes, is amended to read:

2190 624.509 Premium tax; rate and computation.—

2191 (8) The premium tax authorized by this section may not be
2192 imposed on:

2193 (a) Any portion of the title insurance premium, as defined
2194 in s. 627.7711, retained by a title insurance agent or agency.
2195 ~~It is the intent of the Legislature that the continuation of~~
2196 ~~this exemption be contingent on title insurers adding employees~~
2197 ~~to their payroll. Between July 1, 2014, and July 1, 2016, title~~
2198 ~~insurers currently holding a valid certificate of authority from~~
2199 ~~this state shall, in the aggregate, add a minimum of 600~~
2200 ~~Florida-based employees to their payroll, as verified by the~~
2201 ~~Department of Economic Opportunity. The department shall submit~~
2202 ~~such verification to the President of the Senate and the Speaker~~
2203 ~~of the House of Representatives by October 1, 2016. This~~
2204 ~~paragraph expires December 31, 2017, unless reenacted by the~~
2205 ~~Legislature before that date; or~~

2206 Section 45. The Department of Revenue may, and all
2207 conditions are deemed to be met to, adopt emergency rules
2208 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2209 implementing the amendments made by this act to ss. 202.12 and



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2210 202.27, Florida Statutes. Emergency rules adopted pursuant to
2211 this section shall expire 6 months after adoption.

2212 Section 46. (1) For the 2015-2016 fiscal year, the sum of
2213 \$44,060 in nonrecurring funds is appropriated from the General
2214 Revenue Fund to the Department of Revenue for the purpose of
2215 implementing the amendments made by this act to chapter 202,
2216 Florida Statutes, and s. 203.001, Florida Statutes.

2217 (2) For the 2015-2016 fiscal year, the sum of \$52,093 in
2218 nonrecurring funds is appropriated from the General Revenue Fund
2219 to the Department of Revenue for the purpose of implementing the
2220 amendments made by this act to s. 212.031(1), Florida Statutes.

2221 Section 47. If any law amended by this act was also
2222 amended by a law enacted during the 2015 Regular Session of the
2223 Legislature, such laws shall be construed as if enacted during
2224 the same session of the Legislature, and full effect shall be
2225 given to each if possible.

2226 Section 48. Except as otherwise expressly provided in this
2227 act and except for this section, which shall take effect upon
2228 this act becoming a law, this act shall take effect July 1,
2229 2015.