

CHAPTER 2017-36

House Bill No. 7109

An act relating to taxation; amending s. 125.0104, F.S.; authorizing counties imposing the tourist development tax to use those tax revenues for auditoriums that are publicly owned but operated by specified organizations under certain circumstances; amending s. 192.001, F.S.; revising the definition of the term “inventory” to include specified construction and agricultural equipment under certain circumstances; amending s. 196.012, F.S.; revising the definition of the terms “nursing home” or “home for special services”; providing applicability; amending s. 196.1975, F.S.; requiring certain corporations that provide homes for the aged to file specified affidavits with their annual tax exemption applications; providing an exemption; authorizing the property appraiser to request specified additional documentation under certain conditions; amending s. 196.1978, F.S.; discounting property taxes for properties that offer affordable housing to specified low-income persons and families; providing requirements for such discount; amending s. 196.1983, F.S.; revising requirements for a landlord’s affidavit relating to the charter school exemption from ad valorem taxes; deleting a provision specifying the method of receiving the benefit of the exemption; providing retroactive operation; amending s. 198.30, F.S.; deleting a requirement for circuit judges to monthly report certain information to the Department of Revenue relating to the estates of certain decedents; amending s. 206.02, F.S.; deleting requirements to pay license taxes for a terminal supplier license, an importer, exporter, or blender of motor fuels license, or a wholesaler of motor fuel license; conforming provisions to changes made by the act; amending s. 206.021, F.S.; deleting a requirement to pay license taxes for a carrier license; conforming a provision to changes made by the act; amending s. 206.022, F.S.; deleting a requirement to pay license taxes for a terminal operator license; amending s. 206.03, F.S.; conforming a provision to changes made by the act; amending s. 206.045, F.S.; conforming a provision to changes made by the act; providing for future repeal of ss. 206.405 and 206.406, F.S., relating to receipt for payment of license taxes and disposition of license tax funds, respectively; amending s. 206.41, F.S.; deleting a requirement for the department to deduct a specified fee from certain motor fuel refund claims; amending s. 206.9865, F.S.; deleting a requirement to pay application fees for an aviation fuel tax license for commercial air carriers; amending s. 206.9943, F.S.; deleting a requirement to pay license fees for a pollutant tax license; amending s. 206.9952, F.S.; deleting a requirement to pay license fees for a natural gas fuel retailer license; amending s. 206.998, F.S.; conforming cross-references; amending 210.20, F.S.; extending a date by which the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation must monthly certify to the Chief Financial Officer specified amounts relating to the cigarette tax and make specified payments and distributions; amending s. 212.031, F.S.; reducing the tax

levied on the renting, leasing, letting, and granting of a license for the use of real property; providing applicability and construction; amending s. 212.04, F.S.; authorizing refunds or credits from the sales and use tax for the resale of admissions to certain exempt entities under certain circumstances; providing requirements and procedures relating to such refunds and credits; amending s. 212.05, F.S.; providing that fingerprint services required for a license to carry a concealed weapon or firearm are not subject to the sales and use tax on detective and protection services; amending s. 212.0515, F.S.; deleting a requirement for vending machine operators to post a specified notice on vending machines; conforming provisions to changes made by the act; amending s. 212.0596, F.S.; deleting an authorization for procedures that waive registration fees in relation to the use tax on mail order purchases by certain persons; amending s. 212.08, F.S.; adding items in agricultural use to a list of such items exempt from the sales and use tax; providing retroactive applicability; revising the total amount of certain community contribution tax credits for donations which may be granted each fiscal year; deleting a provision providing for the expiration of the credit; providing a sales and use tax exemption for building materials, the rental of tangible personal property, and pest control services used in new construction located in a rural area of opportunity; defining terms; specifying requirements, limitations, procedures for the exemption; authorizing the department to adopt rules; providing applicability; providing a sales and use tax exemption for data center property; defining terms; specifying requirements, limitations, and procedures for the exemption; specifying criteria under which certain entities that operate a municipally owned golf course may receive a tax exemption when making payments to a dealer; providing retroactive applicability; providing a sales and use tax exemption for products used to absorb menstrual flow; amending s. 212.18, F.S.; deleting a requirement for certificates of registration fees for certain dealers in relation to the sales and use tax; conforming provisions to changes made by the act; amending s. 220.03, F.S.; deleting the expiration date for the definitions of the terms “community contribution” and “project” in the income tax code; amending s. 220.183, F.S.; specifying the total amount of community contribution tax credits that may be granted each fiscal year for contributions made to eligible sponsors of specified projects; deleting the expiration date of specified provisions relating to community contribution tax credits; amending s. 220.1845, F.S.; specifying the total amount of tax credits which may be granted for contaminated site rehabilitation each fiscal year; amending s. 220.196, F.S.; specifying the amount of research and development tax credits that may be granted to business enterprises in a specified year; amending s. 220.222, F.S.; deleting a provision that limits the time period for filing certain corporate income tax filings; providing retroactive applicability; amending ss. 320.08 and 320.10, F.S.; exempting certain marine boat trailers from license taxes; amending s. 320.102, F.S.; exempting certain marine boat trailers from specified fees, charges, taxes, and surcharges; amending s. 336.021, F.S.; specifying a condition for the reimposition of ninth-cent fuel taxes on motor and diesel fuels by a county; amending s.

336.025, F.S.; specifying a condition for the reimposition of local option fuel taxes on motor and diesel fuels by a county; providing construction relating to requirements on a decision to rescind a tax; amending s. 376.30781, F.S.; revising the total amount of tax credits that may be annually allocated by the Department of Environmental Protection for the rehabilitation of drycleaning-solvent-contaminated sites and brownfield sites; amending s. 376.70, F.S.; deleting provisions relating to drycleaning facility registration fees; amending s. 376.75, F.S.; deleting a requirement to pay registration fees for certain persons producing, importing, selling, or using perchloroethylene; amending s. 443.131, F.S.; revising a deadline for employers of employees performing domestic services to annually report wages and pay certain contributions under the Reemployment Assistance Program Law; defining the term “holiday”; amending s. 443.141, F.S.; specifying a due date of certain employer contributions if such date falls on a weekend or holiday; defining the term “holiday”; conforming cross-references; amending s. 443.163, F.S.; deleting a form name; authorizing reemployment assistance tax collection service providers to waive a certain penalty under certain circumstances; amending s. 563.01, F.S.; revising the definitions of the terms “beer” and “malt beverage” for purposes of the Beverage Law; amending s. 624.5105, F.S.; specifying the total amount of community contribution tax credits that may be granted each fiscal year; deleting the expiration date of specified provisions relating to community contribution tax credits; amending s. 733.2121, F.S.; providing that a personal representative may serve a notice to creditors on the department only under certain circumstances; deleting a provision providing construction; amending ss. 790.06 and 790.062, F.S.; providing that fingerprint services required for a license to carry a concealed weapon or firearm are not subject to the sales tax on fingerprint services; providing sales tax exemptions for the retail sale of certain clothing, school supplies, personal computers, and personal computer-related accessories; providing exceptions; authorizing certain dealers to opt out of participating in such tax exemption; providing requirements for such dealers; authorizing the department to adopt emergency rules; providing an appropriation; providing a sales tax exemption for specified disaster preparedness supplies during a specified timeframe; authorizing the department to adopt emergency rules; providing applicability; providing an appropriation; repealing s. 1 of ch. 2007-339, s. 13 of ch. 2008-173, s. 6 of ch. 2009-131, ss. 8(2) and 24 of ch. 2010-138, s. 6 of ch. 2010-149, s. 7 of ch. 2010-166, s. 35 of ch. 2011-76, s. 4 of ch. 2011-93, s. 3 of ch. 2011-229, s. 25 of ch. 2012-32, and s. 3 of ch. 2013-46, Laws of Florida, relating to obsolete emergency rulemaking authority of the department; authorizing specified educational institutions that leased and purchased facilities exempt from ad valorem tax under the charter school exemption to apply by a specified date for the educational property exemption for the 2016 ad valorem tax roll; reenacting s. 203.01(1)(a), F.S., relating to the tax on gross receipts for utility and communications services, to incorporate the creation of s. 212.08(5)(s), F.S.; providing that certain enterprise zone boundaries are preserved for a

specified purpose through a specified date; providing an exception; providing an appropriation; providing effective dates.

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

Section 1. Paragraph (a) of subsection (5) of section 125.0104, Florida Statutes, is amended to read:

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

(5) AUTHORIZED USES OF REVENUE.—

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

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

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

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

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

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

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

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

5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline

protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities.

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

Section 2. Paragraph (c) of subsection (11) of section 192.001, Florida Statutes, is amended to read:

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

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

(c)1. "Inventory" means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

2. "Inventory" also means construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. This subparagraph may not be considered in determining whether property that is not construction and agricultural equipment weighing 1,000 pounds or more that is returned under a rent-to-purchase option is inventory under subparagraph 1.

Section 3. Effective upon this act becoming a law, subsection (9) of section 196.012, Florida Statutes, is amended to read:

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(9) “Nursing home” or “home for special services” means an institution that which possesses a valid license under chapter 400 or part I of chapter 429 on January 1 of the year for which exemption from ad valorem taxation is requested.

Section 4. The amendment made by this act to s. 196.012, Florida Statutes, first applies to the 2017 property tax roll.

Section 5. Paragraph (c) is added to subsection (4) of section 196.1975, Florida Statutes, to read:

196.1975 Exemption for property used by nonprofit homes for the aged. Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

(4)

(c) Each not-for-profit corporation applying for an exemption under paragraph (a) must file with its annual application for exemption an affidavit approved by the Department of Revenue from each person who occupies a unit or apartment which states the person’s income. The affidavit is prima facie evidence of the person’s income. The corporation is not required to provide an affidavit from a resident who is a totally and permanently disabled veteran who meets the requirements of s. 196.081. If, at a later time, the property appraiser determines that additional documentation proving an affiant’s income is necessary, the property appraiser may request such documentation.

Section 6. Effective January 1, 2018, section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—

(1) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized

under s. 196.196. All property identified in this section must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member.

(2)(a) Notwithstanding ss. 196.195 and 196.196, property in a multi-family project that meets the requirements of this paragraph is considered property used for a charitable purpose and shall receive a 50 percent discount from the amount of ad valorem tax otherwise owed beginning with the January 1 assessment after the 15th completed year of the term of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004. The multifamily project must:

1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and

2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

This discount terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

(b) To receive the discount under paragraph (a), a qualified applicant must submit an application to the county property appraiser by March 1.

(c) The property appraiser shall apply the discount by reducing the taxable value on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.

1. The property appraiser shall first ascertain all other applicable exemptions, including exemptions provided pursuant to local option, and deduct all other exemptions from the assessed value.

2. Fifty percent of the remaining value shall be subtracted to yield the discounted taxable value.

3. The resulting taxable value shall be included in the certification for use by taxing authorities in setting millage.

4. The property appraiser shall place the discounted amount on the tax roll when it is extended.

Section 7. Effective upon this act becoming a law and operating retroactively to January 1, 2017, section 196.1983, Florida Statutes, is amended to read:

196.1983 Charter school exemption from ad valorem taxes.—Any facility, or portion thereof, used to house a charter school whose charter has been approved by the sponsor and the governing board pursuant to s. 1002.33(7) shall be exempt from ad valorem taxes. For leasehold properties, the landlord must certify by affidavit to the charter school that the required lease payments under the lease, whether paid to the landlord or on behalf of the landlord to a third party, will shall be reduced to the extent of the exemption received. The owner of the property shall disclose to a charter school the full amount of the benefit derived from the exemption and the method for ensuring that the charter school receives such benefit. The charter school shall receive the full benefit derived from the exemption through either an annual or monthly credit to the charter school's lease payments.

Section 8. Effective upon this act becoming a law, section 198.30, Florida Statutes, is amended to read:

198.30 Circuit judge to report names of decedents, etc.—Each circuit judge of this state shall, on or before the 10th day of every month, notify the Agency for Health Care Administration ~~department~~ of the names of all decedents; the names and addresses of the respective personal representatives, administrators, or curators appointed; the amount of the bonds, if any, required by the court; and the probable value of the estates, in all estates of decedents whose wills have been probated or propounded for probate before the circuit judge or upon which letters testamentary or upon whose estates letters of administration or curatorship have been sought or granted, during the preceding month; and such report shall contain any other information that ~~which~~ the circuit judge may have concerning the estates of such decedents. ~~In addition, a copy of this report shall be provided to the Agency for Health Care Administration.~~ A circuit judge shall also furnish forthwith such further information, from the records and files of the circuit court in regard to such estates, as the department may from time to time require.

Section 9. Effective January 1, 2018, subsections (2), (3), and (4), paragraph (a) of subsection (7), and paragraph (b) of subsection (8) of section 206.02, Florida Statutes, are amended to read:

206.02 Application for license; temporary license; terminal suppliers, importers, exporters, blenders, biodiesel manufacturers, and wholesalers.

(2) To procure a terminal supplier license, a person shall file with the department an application under oath, and in such form as the department may prescribe, setting forth:

(a) The name under which the person will transact business within the state and that person’s registration number under s. 4101 of the Internal Revenue Code.

(b) The location, with street number address, of his or her principal office or place of business and the location where records will be made available for inspection.

(c) The name and complete residence address of the owner or the names and addresses of the partners, if such person is a partnership, or of the principal officers, if such person is a corporation or association; and, if such person is a corporation organized under the laws of another state, territory, or country, he or she shall also indicate the state, territory, or country where the corporation is organized and the date the corporation was registered with the Department of State as a foreign corporation authorized to transact business in the state.

~~The application shall require a \$30 license tax. Each license must shall be renewed annually through application, including an annual \$30 license tax.~~

(3) To procure an importer, exporter, or blender of motor fuels license, a person shall file with the department an application under oath, and in such form as the department may prescribe, setting forth:

(a) The name under which the person will transact business within the state.

(b) The location, with street number address, of his or her principal office or place of business and the location where records will be made available for inspection.

(c) The name and complete residence address of the owner or the names and addresses of the partners, if such person is a partnership, or of the principal officers, if such person is a corporation or association; and, if such person is a corporation organized under the laws of another state, territory, or country, he or she shall also indicate the state, territory, or country where the corporation is organized and the date the corporation was registered with the Department of State as a foreign corporation authorized to transact business in the state.

~~The application shall require a \$30 license tax. Each license must shall be renewed annually through application, including an annual \$30 license tax.~~

(4) To procure a wholesaler of motor fuel license, a person shall file with the department an application under oath and in such form as the department may prescribe, setting forth:

(a) The name under which the person will transact business within the state.

(b) The location, with street number address, of his or her principal office or place of business within this state and the location where records will be made available for inspection.

(c) The name and complete residence address of the owner or the names and addresses of the partners, if such person is a partnership, or of the principal officers, if such person is a corporation or association; and, if such person is a corporation organized under the laws of another state, territory, or country, he or she shall also indicate the state, territory, or country where the corporation is organized and the date the corporation was registered with the Department of State as a foreign corporation authorized to transact business in the state.

~~The application shall require a \$30 license tax. Each license must shall be renewed annually through application, including an annual \$30 license fee.~~

(7)(a) If all applicants for a license hold a current license in good standing of the same type and kind, the department shall issue a temporary license upon the filing of a completed application, ~~payment of all fees,~~ and the posting of adequate bond. A temporary license shall automatically expire 90 days after its effective date or, prior to the expiration of 90 days or the period of any extension, upon issuance of a permanent license or of a notice of intent to deny a permanent license. A temporary license may be extended once for a period not to exceed 60 days, upon written request of the applicant, subject to the restrictions imposed by this subsection.

(8)

(b) Notwithstanding the provisions of this chapter requiring a license ~~tax~~ and a bond or criminal background check, the department may issue a temporary license as an importer or exporter to a person who holds a valid Florida wholesaler license or to a person who is an unlicensed dealer. A license may be issued under this subsection only to a business that has a physical location in this state and holds a valid Florida sales and use tax certificate of registration or that holds a valid fuel license issued by another state.

Section 10. Effective January 1, 2018, subsection (3) and paragraph (b) of subsection (5) of section 206.021, Florida Statutes, are amended to read:

206.021 Application for license; carriers.—

(3) ~~The application shall require a \$30 license tax. Each license must shall be renewed annually through application, including an annual \$30 license tax.~~

(5)

(b) Notwithstanding the provisions of this chapter requiring a license ~~tax~~ and a bond or criminal background check, the department may issue a temporary license as a carrier to a person who holds a valid Florida

wholesaler, importer, exporter, or blender license or to a person who is an unlicensed dealer. A license may be issued under this subsection only to a business that has a physical location in this state and holds a valid Florida sales and use tax certificate of registration or that holds a valid fuel license issued by another state.

Section 11. Effective January 1, 2018, subsection (2) of section 206.022, Florida Statutes, is amended to read:

206.022 Application for license; terminal operators.—

(2) ~~The application shall require a \$30 license tax. Each license shall be renewed annually through application, including an annual \$30 license tax.~~

Section 12. Effective January 1, 2018, subsection (1) of section 206.03, Florida Statutes, is amended to read:

206.03 Licensing of terminal suppliers, importers, exporters, and wholesalers.—

(1) The application in proper form having been accepted for filing, ~~the filing fee paid,~~ and the bond accepted and approved, except as provided in s. 206.05(1), the department shall issue to such person a license to transact business in the state, subject to cancellation of such license as provided by law.

Section 13. Effective January 1, 2018, section 206.045, Florida Statutes, is amended to read:

206.045 Licensing period; ~~cost for license issuance.~~—Beginning January 1, 1998, the licensing period under this chapter shall be a calendar year, or any part thereof. ~~The cost of any such license issued pursuant to this chapter shall be \$30.~~

Section 14. Effective January 1, 2018, ss. 206.405 and 206.406, Florida Statutes, are repealed.

Section 15. Effective January 1, 2018, paragraph (c) of subsection (5) of section 206.41, Florida Statutes, is amended to read:

206.41 State taxes imposed on motor fuel.—

(5)

(c)1. No refund may be authorized unless a sworn application therefor containing such information as the department may determine is filed with the department not later than the last day of the month following the quarter for which the refund is claimed. However, when a justified excuse for late filing is presented to the department and the last preceding claim was filed on time, the deadline for filing may be extended an additional month. No refund will be authorized unless the amount due is for \$5 or more for any

refund period and unless application is made upon forms prescribed by the department.

2. Claims made for refunds provided pursuant to subsection (4) shall be paid quarterly. ~~The department shall deduct a fee of \$2 for each claim, which fee shall be deposited in the General Revenue Fund.~~

Section 16. Effective January 1, 2018, subsection (3) of section 206.9865, Florida Statutes, is amended to read:

206.9865 Commercial air carriers; registration; reporting.—

(3) The application must be renewed annually ~~and the fee for application or renewal is \$30.~~

Section 17. Effective January 1, 2018, subsection (3) of section 206.9943, Florida Statutes, is amended to read:

206.9943 Pollutant tax license.—

(3) The license must be renewed annually, ~~and the fee for original application or renewal is \$30.~~

Section 18. Effective January 1, 2018, subsection (9) of section 206.9952, Florida Statutes, is amended to read:

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

(9) ~~The license application requires a license fee of \$5. Each license shall be renewed annually by submitting a reapplication and the license fee to the department. The license fee shall be paid to the department for deposit into the General Revenue Fund.~~

Section 19. Effective January 1, 2018, section 206.998, Florida Statutes, is amended to read:

206.998 Applicability of specified sections of parts I and II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026, 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07, 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 206.27, 206.28, ~~206.405, 206.406,~~ 206.41, 206.413, 206.43, 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606, 206.608, and 206.61 of part I of this chapter and ss. 206.86, 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part II of this chapter shall, as far as lawful or practicable, be applicable to the tax levied and imposed and to the collection thereof as if fully set out in this part. However, any provision of any such section does not apply if it conflicts with any provision of this part.

Section 20. Paragraph (b) of subsection (2) of section 210.20, Florida Statutes, is amended to read:

210.20 Employees and assistants; distribution of funds.—

(2) As collections are received by the division from such cigarette taxes, it shall pay the same into a trust fund in the State Treasury designated “Cigarette Tax Collection Trust Fund” which shall be paid and distributed as follows:

(b) Beginning July 1, 2004, and continuing through June 30, 2013, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 1.47 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. Beginning July 1, 2014, and continuing through June 30, ~~2033~~ 2053, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 4.04 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer. These funds are appropriated monthly out of the Cigarette Tax Collection Trust Fund, to be used for lawful purposes, including constructing, furnishing, equipping, financing, operating, and maintaining cancer research and clinical and related facilities; furnishing, equipping, operating, and maintaining other properties owned or leased by the H. Lee Moffitt Cancer Center and Research Institute; and paying costs incurred in connection with purchasing, financing, operating, and maintaining such equipment, facilities, and properties. In fiscal years 2004-2005 and thereafter, the appropriation to the H. Lee Moffitt Cancer Center and Research Institute authorized by this ~~paragraph~~ subparagraph shall not be less than the amount that would have been paid to the H. Lee Moffitt Cancer Center and Research Institute in fiscal year 2001-2002, had this ~~paragraph~~ subparagraph been in effect.

Section 21. Effective January 1, 2018, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended, and paragraph (e) is added to that subsection, to read:

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

(1)

(c) For the exercise of such privilege, a tax is levied ~~at the rate of 5.8 in an amount equal to 6~~ percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license

fee. The total rent or license fee charged for such real property shall include payments for the granting of a privilege to use or occupy real property for any purpose and shall include base rent, percentage rents, or similar charges. Such charges shall be included in the total rent or license fee subject to tax under this section whether or not they can be attributed to the ability of the lessor's or licensor's property as used or operated to attract customers. Payments for intrinsically valuable personal property such as franchises, trademarks, service marks, logos, or patents are not subject to tax under this section. In the case of a contractual arrangement that provides for both payments taxable as total rent or license fee and payments not subject to tax, the tax shall be based on a reasonable allocation of such payments and shall not apply to that portion which is for the nontaxable payments.

(d) When the rental or license fee of any such real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, the tax shall be at the rate of 5.8 6 percent of the value of the property, goods, wares, merchandise, services, or other thing of value.

(e) The tax rate in effect at the time that the tenant or person occupies, uses, or is entitled to occupy or use the real property is the tax rate applicable to the transaction taxable under this section, regardless of when a rent or license fee payment is due or paid. The applicable tax rate may not be avoided by delaying or accelerating rent or license fee payments.

Section 22. Effective January 1, 2018, paragraph (c) of subsection (1) of section 212.04, Florida Statutes, is amended to read:

212.04 Admissions tax; rate, procedure, enforcement.—

(1)

(c)1. The provisions of this chapter that authorize a tax-exempt sale for resale do not apply to sales of admissions. However, if a purchaser of an admission subsequently resells the admission for more than the amount paid, the purchaser shall collect tax on the full sales price and may take credit for the amount of tax previously paid. If the purchaser of the admission subsequently resells it for an amount equal to or less than the amount paid, the purchaser may shall not collect any additional tax, nor shall the purchaser be allowed to take credit for the amount of tax previously paid.

2.a. If a purchaser resells an admission to an entity that is exempt from sales and use tax under this chapter for any reason other than sale for resale, the purchaser may seek a refund or credit from the department for the amount of tax it paid on its purchase.

b. For a refund, the purchaser shall provide proof of the exempt entity's qualification for the exemption, as prescribed by rules of the department, and a copy of the ticket, invoice, or other documentation that provides

evidence of the tax it paid on the admission with its refund application, whereupon the department shall issue a refund to the purchaser.

c. For a credit, the purchaser shall retain proof of the exempt entity's qualification for the exemption, as prescribed by rules of the department, and a copy of the ticket, invoice, or other documentation that provides evidence of the tax it paid on the admission as long as required under s. 212.13.

d. The department shall look solely to the entity that provided exemption documentation for recovery of tax, if it determines that the entity was not entitled to the exemption.

3.a. If a purchaser of an admission from a related dealer who is a member of the same controlled group of corporations for federal income tax purposes as the purchaser resells such admission to an entity that is exempt from sales and use tax under this chapter for any reason other than sale for resale, the purchaser may seek a refund or credit for the amount of tax it paid on its purchase from the related dealer if it provides that related dealer with proof of the exempt entity's qualification for the exemption, as prescribed by rules of the department.

b. Upon the purchaser's request, a related dealer receiving the exempt entity's documentation shall refund or credit the tax paid by the purchaser. If the related dealer has already remitted such tax to the department, it may then seek a refund or credit of the tax from the department. If the related dealer has not yet remitted such tax to the department, the related dealer may not seek a refund or credit of such tax, but may retain the exemption documentation in lieu of remitting the tax to the department.

c. The department shall look solely to the entity that provided exemption documentation for recovery of tax if it determines that the entity was not entitled to the exemption.

Section 23. Paragraph (i) of subsection (1) of section 212.05, Florida Statutes, is amended to read:

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

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

(i)1. At the rate of 6 percent on charges for all:

a. Detective, burglar protection, and other protection services (NAICS National Numbers 561611, 561612, 561613, and 561621). Fingerprint services required under s. 790.06 or s. 790.062 are not subject to the tax. Any law enforcement officer, as defined in s. 943.10, who is performing approved duties as determined by his or her local law enforcement agency in his or her capacity as a law enforcement officer, and who is subject to the direct and immediate command of his or her law enforcement agency, and in the law enforcement officer's uniform as authorized by his or her law enforcement agency, is performing law enforcement and public safety services and is not performing detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved duties in a geographical area in which the law enforcement officer has arrest jurisdiction. Such law enforcement and public safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or "secondary employment," and irrespective of whether the officer is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or part-time law enforcement officers, and any auxiliary law enforcement officer, when such auxiliary law enforcement officer is working under the direct supervision of a full-time or part-time law enforcement officer.

b. Nonresidential cleaning, excluding cleaning of the interiors of transportation equipment, and nonresidential building pest control services (NAICS National Numbers 561710 and 561720).

2. As used in this paragraph, "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

3. Charges for detective, burglar protection, and other protection security services performed in this state but used outside this state are exempt from taxation. Charges for detective, burglar protection, and other protection security services performed outside this state and used in this state are subject to tax.

4. If a transaction involves both the sale or use of a service taxable under this paragraph and the sale or use of a service or any other item not taxable under this chapter, the consideration paid must be separately identified and stated with respect to the taxable and exempt portions of the transaction or the entire transaction shall be presumed taxable. The burden shall be on the seller of the service or the purchaser of the service, whichever applicable, to overcome this presumption by providing documentary evidence as to which portion of the transaction is exempt from tax. The department is authorized to adjust the amount of consideration identified as the taxable and exempt portions of the transaction; however, a determination that the taxable and exempt portions are inaccurately stated and that the adjustment is applicable must be supported by substantial competent evidence.

5. Each seller of services subject to sales tax pursuant to this paragraph shall maintain a monthly log showing each transaction for which sales tax was not collected because the services meet the requirements of subparagraph 3. for out-of-state use. The log must identify the purchaser's name, location and mailing address, and federal employer identification number, if a business, or the social security number, if an individual, the service sold, the price of the service, the date of sale, the reason for the exemption, and the sales invoice number. The monthly log shall be maintained pursuant to the same requirements and subject to the same penalties imposed for the keeping of similar records pursuant to this chapter.

Section 24. Effective January 1, 2018, subsections (5) through (7) of section 212.0515, Florida Statutes, are renumbered as subsections (4) through (6), respectively, and current subsections (3), (4), and (7) of that section are amended to read:

212.0515 Sales from vending machines; sales to vending machine operators; special provisions; registration; penalties.—

~~(3)(a) An operator of a vending machine may not operate or cause to be operated in this state any vending machine until the operator has registered with the department and, has obtained a separate registration certificate for each county in which such machines are located, and has affixed a notice to each vending machine selling food or beverages. The notice must be conspicuously displayed on the vending machine when it is being operated in this state and shall contain the following language in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.~~

~~(b) The department shall establish a toll-free number to report any violations of this section. Upon a determination that a violation has occurred, the department shall pay the informant a reward of up to 10 percent of previously unpaid taxes recovered as a result of the information provided. A person who receives information concerning a violation of this section from an employee as specified in s. 213.30 is not eligible for a cash reward.~~

~~(4) A penalty of \$250 per machine is imposed on an operator who fails to properly obtain and display the required notice on any machine. Penalties accrue interest as provided for delinquent taxes under this chapter and apply in addition to all other applicable taxes, interest, and penalties.~~

~~(6)(7) The department may adopt rules necessary to administer the provisions of this section and may establish a schedule for phasing in the requirement that existing notices be replaced with revised notices displayed on vending machines.~~

Section 25. Effective January 1, 2018, subsection (7) of section 212.0596, Florida Statutes, is amended to read:

212.0596 Taxation of mail order sales.—

(7) The department may establish by rule procedures for collecting the use tax from unregistered persons who but for their mail order purchases would not be required to remit sales or use tax directly to the department. The procedures may provide for waiver of registration ~~and registration fees~~, provisions for irregular remittance of tax, elimination of the collection allowance, and nonapplication of local option surtaxes.

Section 26. Paragraphs (a) and (p) of subsection (5) of section 212.08, Florida Statutes, are amended, and paragraphs (r) and (s) of subsection (5) and paragraph (d) of subsection (6) are added, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

(a) *Items in agricultural use and certain nets.*—There are exempt from the tax imposed by this chapter nets designed and used exclusively by commercial fisheries; disinfectants, fertilizers, insecticides, pesticides, herbicides, fungicides, and weed killers used for application on crops or groves, including commercial nurseries and home vegetable gardens, used in dairy barns or on poultry farms for the purpose of protecting poultry or livestock, or used directly on poultry or livestock; animal health products that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, including, but not limited to, antiseptics, absorbent cotton, gauze for bandages, lotions, vaccines, vitamins, and worm remedies; aquaculture health products that are used by aquaculture producers, as defined in s. 597.0015, to prevent or treat fungi, bacteria, and parasitic diseases; portable containers or movable receptacles in which portable containers are placed, used for processing farm products; field and garden seeds, including flower seeds; nursery stock, seedlings, cuttings, or other propagative material purchased for growing stock; seeds, seedlings, cuttings, and plants used to produce food for human consumption; cloth, plastic, and other similar materials used for shade, mulch, or protection from frost or insects on a farm; stakes used by a farmer to support plants during agricultural production; generators used on poultry farms; and liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised; however, such exemption is not allowed unless the purchaser or lessee signs a certificate stating that the item to be exempted is for the exclusive use designated herein. Also exempt are cellophane wrappers, glue for tin and glass (apiarists), mailing cases for honey, shipping cases, window cartons, and baling wire and twine used for

baling hay, when used by a farmer to contain, produce, or process an agricultural commodity.

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

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

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

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

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

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

e. The total amount of tax credits which may be granted for all programs approved under this paragraph, s. 220.183, and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4 million in the 2016-2017 fiscal year, and \$21.4 million in the 2017-2018 fiscal year~~ and \$10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and \$3.5 million each fiscal year ~~annually~~ for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

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

2. Eligibility requirements.—

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

(I) Cash or other liquid assets;

- (II) Real property, including 100 percent ownership of a real property holding company;
- (III) Goods or inventory; or
- (IV) Other physical resources identified by the Department of Economic Opportunity.

For purposes of this subparagraph, the term “real property holding company” means a Florida entity, such as a Florida limited liability company, that is wholly owned by the person; is the sole owner of real property, as defined in s. 192.001(12), located in the state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

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

- (I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;
- (II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;
- (III) Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community contribution, directly related to special needs, low-income, or very-low-income projects; and

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

c. The project must be undertaken by an “eligible sponsor,” which includes:

(I) A community action program;

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

(III) A neighborhood housing services corporation;

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

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

(VI) A historic preservation district agency or organization;

(VII) A local workforce development board;

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

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

(X) A community-based organization incorporated under chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

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

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

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically

located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

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

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

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

3. Application requirements.—

a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the

name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and regulations.

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

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

4. Administration.—

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

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

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

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

~~5. Expiration. This paragraph expires June 30, 2018; however, any accrued credit carryover that is unused on that date may be used until the expiration of the 3-year carryover period for such credit.~~

(r) Building materials, the rental of tangible personal property, and pest control services used in new construction located in a rural area of opportunity.—

1. As used in this paragraph, the term:

a. “Building materials” means tangible personal property that becomes a component part of improvements to real property.

b. “Exempt goods and services” means building materials, the rental of tangible personal property, and pest control services used in new construction.

c. “New construction” means improvements to real property which did not previously exist. The term does not include the reconstruction, renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the new construction is built.

d. “Pest control” has the same meaning as in s. 482.021.

e. “Real property” has the same meaning as provided in s. 192.001, but does not include a condominium parcel or condominium property as defined in s. 718.103.

f. “Substantially completed” has the same meaning as in s. 192.042(1).

2. Building materials, the rental of tangible personal property, and pest control services used in new construction located in a rural area of opportunity, as designated by the Governor pursuant to s. 288.0656, are exempt from the tax imposed by this chapter if an owner, lessee, or lessor can demonstrate to the satisfaction of the department that the requirements of this paragraph have been met. Except as provided in subparagraph 3., this exemption inures to the owner, lessee, or lessor at the time the new construction occurs, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner, lessee, or lessor of the new construction must file an application under oath with the Department of Economic Opportunity. The application must include all of the following:

a. The name and address of the person claiming the refund.

b. An address and assessment roll parcel number of the real property that was improved by the new construction for which a refund of previously paid taxes is being sought.

c. A description of the new construction.

d. A copy of a valid building permit issued by the county or municipal building department for the new construction.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the applicant contracted to build the new construction, which specifies the exempt goods and services, the actual cost of the exempt goods and services, and the amount of sales tax

paid in this state on the exempt goods and services, and which states that the improvement to the real property was new construction. If a general contractor was not used, the applicant shall make the sworn statement required by this sub-subparagraph. Copies of the invoices evidencing the actual cost of the exempt goods and services and the amount of sales tax paid on such goods and services must be attached to the sworn statement provided by the general contractor or by the applicant. If copies of such invoices are not attached, the cost of the exempt goods and services is deemed to be an amount equal to 40 percent of the increase in assessed value of the property for ad valorem tax purposes.

f. A certification by the local building code inspector that the new construction is substantially completed and is new construction.

3. The exemption under this paragraph inures to a municipality, county, other governmental unit or agency, or nonprofit community-based organization through a refund of previously paid taxes if the exempt goods and services are paid for from the funds of a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program. To receive a refund, a municipality, county, other governmental unit or agency, or nonprofit community-based organization must file an application that includes the same information required under subparagraph 2. In addition, the application must include a sworn statement signed by the chief executive officer of the municipality, county, other governmental unit or agency, or nonprofit community-based organization seeking a refund which states that the exempt goods and services for which a refund is sought were funded by a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

4. Within 10 working days after receiving an application, the Department of Economic Opportunity shall review the application to determine whether it contains all of the information required by subparagraph 2. or subparagraph 3., as appropriate, and meets the criteria set out in this paragraph. The Department of Economic Opportunity shall certify all applications that contain the required information and are eligible to receive a refund. The certification must be in writing and a copy must be transmitted by the Department of Economic Opportunity to the executive director of the department. The applicant is responsible for forwarding a certified application to the department within the period specified in subparagraph 5.

5. An application for a refund must be submitted to the department within 6 months after the new construction is deemed to be substantially completed by the local building code inspector or by November 1 after the improved property is first subject to assessment.

6. Only one exemption through a refund of previously paid taxes for the new construction may be claimed for any single parcel of property unless there is a change in ownership, a new lessor, or a new lessee of the real

property. A refund may not be granted unless the amount to be refunded exceeds \$500. A refund may not exceed the lesser of 97.5 percent of the Florida sales or use tax paid on the cost of the exempt goods and services as determined pursuant to sub-subparagraph 2.e. or \$10,000. The department shall issue a refund within 30 days after it formally approves a refund application.

7. The department shall deduct 10 percent of each refund amount granted under this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the new construction is located and shall transfer that amount to the General Revenue Fund.

8. The department may adopt rules governing the manner and format of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

9. This exemption does not apply to improvements for which construction began before July 1, 2017.

(s) *Data center property.*—

1. As used in this paragraph, the term:

a. “Critical IT load” means that portion of electric power capacity, expressed in terms of megawatts, which is reserved solely for owners or tenants of a data center to operate their computer server equipment. The term does not include any ancillary load for cooling, lighting, common areas, or other equipment.

b. “Cumulative capital investment” means the combined total of all expenses incurred by the owners or tenants of a data center after July 1, 2017, in connection with acquiring, constructing, installing, equipping, or expanding the data center. However, the term does not include any expenses incurred in the acquisition of improved real property operating as a data center at the time of acquisition or within 6 months before the acquisition.

c. “Data center” means a facility that:

(I) Consists of one or more contiguous parcels in this state, along with the buildings, substations and other infrastructure, fixtures, and personal property located on the parcels;

(II) Is used exclusively to house and operate equipment that receives, stores, aggregates, manages, processes, transforms, retrieves, researches, or transmits data; or that is necessary for the proper operation of equipment that receives, stores, aggregates, manages, processes, transforms, retrieves, researches, or transmits data;

(III) Has a critical IT load of 15 megawatts or higher, and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center; and

(IV) Is constructed on or after July 1, 2017.

d. “Data center property” means property used exclusively at a data center to construct, outfit, operate, support, power, cool, dehumidify, secure, or protect a data center and any contiguous dedicated substations. The term includes, but is not limited to, construction materials, component parts, machinery, equipment, computers, servers, installations, redundancies, and operating or enabling software, including any replacements, updates and new versions, and upgrades to or for such property, regardless of whether the property is a fixture or is otherwise affixed to or incorporated into real property. The term also includes electricity used exclusively at a data center.

2. Data center property is exempt from the tax imposed by this chapter, except for the tax imposed by s. 212.031. To be eligible for the exemption provided by this paragraph, the data center’s owners and tenants must make a cumulative capital investment of \$150 million or more for the data center and the data center must have a critical IT load of 15 megawatts or higher and a critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center. Each of these requirements must be satisfied no later than 5 years after the commencement of construction of the data center.

3.a. To receive the exemption provided by this paragraph, the person seeking the exemption must apply to the department for a temporary tax exemption certificate. The application must state that a qualifying data center designation is being sought and provide information that the requirements of subparagraph 2. will be met. Upon a tentative determination by the department that the data center will meet the requirements of subparagraph 2., the department must issue the certificate.

b.(I) The certificateholder shall maintain all necessary books and records to support the exemption provided by this paragraph. Upon satisfaction of all requirements of subparagraph 2., the certificateholder must deliver the temporary tax certificate to the department together with documentation sufficient to show the satisfaction of the requirements. Such documentation must include written declarations, pursuant to s. 92.525, from:

(A) A professional engineer, licensed pursuant to chapter 471, certifying that the critical IT load requirement set forth in subparagraph 2. has been satisfied at the data center; and

(B) A Florida certified public accountant, as defined in s. 473.302, certifying that the cumulative capital investment requirement set forth in subparagraph 2. has been satisfied for the data center.

The professional engineer and the Florida certified public accountant may not be professionally related with the data center's owners, tenants, or contractors, except that they may be retained by a data center owner to certify that the requirements of subparagraph 2. have been met.

(II) If the department determines that the subparagraph 2. requirements have been satisfied, the department must issue a permanent tax exemption certificate.

(III) Notwithstanding s. 212.084(4), the permanent tax exemption certificate remains valid and effective for as long as the data center described in the exemption application continues to operate as a data center as defined in subparagraph 1., with review by the department every 5 years to ensure compliance. As part of the review, the certificateholder shall, within 3 months before the end of any 5-year period, submit a written declaration, pursuant to s. 92.525, certifying that the critical IT load of 15 megawatts or higher and the critical IT load of 1 megawatt or higher dedicated to each individual owner or tenant within the data center required by subparagraph 2. continues to be met. All owners, tenants, contractors, and others purchasing exempt data center property shall maintain all necessary books and records to support the exemption as to those purchases.

(IV) Notwithstanding s. 213.053, the department may share information concerning a temporary or permanent data center exemption certificate among all owners, tenants, contractors, and others purchasing exempt data center property pursuant to such certificate.

c. If, in an audit conducted by the department, it is determined that the certificateholder or any owners, tenants, contractors, or others purchasing, renting, or leasing data center property do not meet the criteria of this paragraph, the amount of taxes exempted at the time of purchase, rental, or lease is immediately due and payable to the department from the purchaser, renter, or lessee of those particular items, together with the appropriate interest and penalty computed from the date of purchase in the manner prescribed by this chapter. Notwithstanding s. 95.091(3)(a), any tax due as provided in this sub-subparagraph may be assessed by the department within 6 years after the date the data center property was purchased.

d. Purchasers, lessees, and renters of data center property who qualify for the exemption provided by this paragraph shall obtain from the data center a copy of the tax exemption certificate issued pursuant to sub-subparagraph a. or sub-subparagraph b. Before or at the time of purchase of the item or items eligible for exemption, the purchaser, lessee, or renter shall provide to the seller a copy of the tax exemption certificate and a signed certificate of entitlement. Purchasers, lessees, and renters with self-accrual authority shall maintain all documentation necessary to prove the exempt status of purchases.

e. For any purchase, lease, or rental of property that is exempt pursuant to this paragraph, the possession of a copy of a tax exemption certificate

issued pursuant to sub-subparagraph a. or sub-subparagraph b. and a signed certificate of entitlement relieves the seller of the responsibility of collecting the tax on the sale, lease, or rental of such property, and the department must look solely to the purchaser, renter, or lessee for recovery of the tax if it determines that the purchase, rental, or lease was not entitled to the exemption.

4. After June 30, 2022, the department may not issue a temporary tax exemption certificate pursuant to this paragraph.

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS.—

(d) For purposes of paragraph (a), the phrase “when payment is made directly to the dealer by the governmental entity” includes situations in which an entity under contract with a municipality to maintain and operate a municipally owned golf course pays for a purchase or lease for the operation or maintenance of that golf course using the golf course revenues or other funds provided by the municipality for use by that entity. This paragraph applies to a municipally owned golf course that is:

1. Located in a county with a population of at least 2 million residents.

2. The site upon which youth education programs are delivered on an ongoing basis by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

Section 27. The provisions of this act relating to s. 212.08(5)(a), Florida Statutes, which exempt certain animal health products and aquaculture health products, and s. 212.08(6)(d), Florida Statutes, which exempt purchases by entities that operate certain municipally owned golf courses, are intended to be remedial in nature and apply retroactively, but do not provide a basis for an assessment of any tax or create a right to a refund or credit of any tax paid before the effective date of this act.

Section 28. Effective January 1, 2018, paragraph (ooo) is added to subsection (7) of section 212.08, Florida Statutes, to read:

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

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

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

(000) *Products used to absorb menstrual flow.*—Products used to absorb menstrual flow are exempt from the tax imposed by this chapter. As used in this paragraph, the term “products used to absorb menstrual flow” means products used to absorb or contain menstrual flow, including, but not limited to, tampons, sanitary napkins, pantliners, and menstrual cups.

Section 29. Effective January 1, 2018, paragraphs (a) and (c) of subsection (3) of section 212.18, Florida Statutes, are amended to read:

212.18 Administration of law; registration of dealers; rules.—

(3)(a) A person desiring to engage in or conduct business in this state as a dealer, or to lease, rent, or let or grant licenses in living quarters or sleeping or housekeeping accommodations in hotels, apartment houses, rooming-houses, or tourist or trailer camps that are subject to tax under s. 212.03, or to lease, rent, or let or grant licenses in real property, and a person who sells or receives anything of value by way of admissions, must file with the department an application for a certificate of registration for each place of business. The application must include the names of the persons who have interests in such business and their residences, the address of the business, and other data reasonably required by the department. However, owners and operators of vending machines or newspaper rack machines are required to obtain only one certificate of registration for each county in which such machines are located. The department, by rule, may authorize a dealer that uses independent sellers to sell its merchandise to remit tax on the retail sales price charged to the ultimate consumer in lieu of having the independent seller register as a dealer and remit the tax. The department may appoint the county tax collector as the department’s agent to accept applications for registrations. The application must be submitted to the department before the person, firm, copartnership, or corporation may engage in such business, and it must be accompanied by a registration fee of \$5. However, a registration fee is not required to accompany an application to engage in or conduct business to make mail order sales. The department may waive the registration fee for applications submitted through the department’s Internet registration process.

(c)1. A person who engages in acts requiring a certificate of registration under this subsection and who fails or refuses to register commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Such acts are subject to injunctive proceedings as provided by law. A person who engages in acts requiring a certificate of registration and who fails or refuses to register is also subject to a \$100 initial registration fee

~~in lieu of the \$5 registration fee required by paragraph (a).~~ However, the department may waive ~~the increase in the registration fee~~ if it finds that the failure to register was due to reasonable cause and not to willful negligence, willful neglect, or fraud.

2.a. A person who willfully fails to register after the department provides notice of the duty to register as a dealer commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

b. The department shall provide written notice of the duty to register to the person by personal service or by sending notice by registered mail to the person’s last known address. The department may provide written notice by both methods described in this sub-subparagraph.

Section 30. Paragraphs (d) and (t) of subsection (1) of section 220.03, Florida Statutes, are amended to read:

220.03 Definitions.—

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

(d) “Community Contribution” means the grant by a business firm of any of the following items:

1. Cash or other liquid assets.
2. Real property, which for purposes of this subparagraph includes 100 percent ownership of a real property holding company. The term “real property holding company” means a Florida entity, such as a Florida limited liability company, that:
 - a. Is wholly owned by the business firm.
 - b. Is the sole owner of real property, as defined in s. 192.001(12), located in the state.
 - c. Is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).
 - d. At the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.
3. Goods or inventory.
4. Other physical resources as identified by the department.

~~This paragraph expires June 30, 2018.~~

(t) “Project” means any activity undertaken by an eligible sponsor, as defined in s. 220.183(2)(c), which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income or very-low-income households as defined in s. 420.9071(19) and (28); designed to provide housing opportunities for persons with special needs as defined in s. 420.0004; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to any project approved between January 1, 1996, and December 31, 1999, and located in an area that was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate low-income or very-low-income housing on scattered sites or housing opportunities for persons with special needs as defined in s. 420.0004. With respect to housing, contributions may be used to pay the following eligible project-related activities:

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

~~This paragraph expires June 30, 2018.~~

Section 31. Paragraph (c) of subsection (1) and subsection (5) of section 220.183, Florida Statutes, are amended to read:

220.183 Community contribution tax credit.—

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

(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(p), and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4 million in the 2016-2017 fiscal year, and \$21.4 million in the 2017-2018 fiscal year~~ and \$10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$3.5 million each fiscal year annually for all other projects.

~~(5) EXPIRATION. The provisions of this section, except paragraph (1)(c), expire June 30, 2018.~~

Section 32. Paragraph (f) of subsection (2) of section 220.1845, Florida Statutes, is amended to read:

220.1845 Contaminated site rehabilitation tax credit.—

(2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

(f) The total amount of the tax credits which may be granted under this section is ~~\$21.6 million in the 2015-2016 fiscal year and \$10~~ \$5 million each fiscal year annually thereafter.

Section 33. Paragraph (e) of subsection (2) of section 220.196, Florida Statutes, is amended to read:

220.196 Research and development tax credit.—

(2) TAX CREDIT.—

(e) The combined total amount of tax credits which may be granted to all business enterprises under this section during any calendar year is \$9 million, except that the total amount that may be awarded in the ~~2018~~ 2016 calendar year is ~~\$16.5~~ \$23 million. Applications may be filed with the department on or after March 20 and before March 27 for qualified research expenses incurred within the preceding calendar year. If the total credits for all applicants exceed the maximum amount allowed under this paragraph, the credits shall be allocated on a prorated basis.

Section 34. Paragraph (d) of subsection (2) of section 220.222, Florida Statutes, is amended to read:

220.222 Returns; time and place for filing.—

(2)

(d) For taxable years beginning before January 1, 2026, the 6-month time period in paragraphs (a) and (b) shall be 7 months for taxpayers with a taxable year ending June 30 and ~~shall be 5 months for taxpayers with a taxable year ending December 31.~~

Section 35. The amendment made by this act to s. 220.222, Florida Statutes, applies to taxable years beginning on or after January 1, 2016.

Section 36. Subsection (13) of section 320.08, Florida Statutes, is amended to read:

320.08 License taxes.—Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(2), tri-vehicles as defined in s. 316.003, and mobile homes as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

(13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or official license plate: \$4 flat, of which \$1 shall be deposited into the General Revenue Fund, except that the registration or renewal of a registration of a marine boat trailer exempt under s. 320.102 is not subject to any license tax.

Section 37. Paragraphs (i) and (j) of subsection (1) of section 320.10, Florida Statutes, are amended, and paragraph (k) is added to that subsection, to read:

320.10 Exemptions.—

(1) The provisions of s. 320.08 do not apply to:

(i) Any vehicle used by any of the various search and rescue units of the several counties for exclusive use as a search and rescue vehicle; ~~or~~

(j) Any motor vehicle used by a community transportation coordinator or a transportation operator as defined in part I of chapter 427, and which is used exclusively to transport transportation disadvantaged persons; or

(k) Any marine boat trailer exempt under s. 320.102.

Section 38. Section 320.102, Florida Statutes, is created to read:

320.102 Marine boat trailers owned by nonprofit organizations; exemptions.—The registration or renewal of a registration of any marine boat trailer owned and operated by a nonprofit organization that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and which is used exclusively in carrying out its customary nonprofit activities is exempt from paying the fees, taxes, surcharges, and charges in ss. 320.03(5), (6), and (9), 320.031(2), 320.04(1), 320.06(1)(b) and (3)(b), 320.0801, 320.0802, 320.0804, and 320.08046.

Section 39. Effective upon this act becoming a law, subsection (5) of section 336.021, Florida Statutes, is amended to read:

336.021 County transportation system; levy of ninth-cent fuel tax on motor fuel and diesel fuel.—

(5) All impositions of the tax shall be levied before October 1 of each year to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate provided the tax is levied before July 1 and is ~~to be~~ effective September 1 of the year of expiration. All impositions shall be required to end on December 31 of a year. A decision to rescind the tax shall not take effect on any date other than December 31 and shall require a minimum of 60 days' notice to the department of such decision.

Section 40. Effective upon this act becoming a law, paragraphs (a) and (b) of subsection (1) and paragraph (a) of subsection (5) of section 336.025, Florida Statutes, are amended to read:

336.025 County transportation system; levy of local option fuel tax on motor fuel and diesel fuel.—

(1)(a) In addition to other taxes allowed by law, there may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of part I or part II of chapter 206.

1. All impositions and rate changes of the tax shall be levied before October 1 to be effective January 1 of the following year for a period not to exceed 30 years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate provided the tax is levied before July 1 and is effective September 1 of the year of expiration. Upon expiration, the tax may be relieved provided that a redetermination of the method of distribution is made as provided in this section.

2. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures.

3. Any tax levied pursuant to this paragraph may be extended on a majority vote of the governing body of the county. A redetermination of the method of distribution shall be established pursuant to subsection (3) or subsection (4), if, after July 1, 1986, the tax is extended or the tax rate changed, for the period of extension or for the additional tax.

(b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

1. All impositions and rate changes of the tax shall be levied before October 1, to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate provided the tax is levied before July 1 and is effective September 1 of the year of expiration.

2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

3. County and municipal governments shall use moneys received pursuant to this paragraph for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

(5)(a) By October 1 of each year, the county shall notify the Department of Revenue of the rate of the taxes levied pursuant to paragraphs (1)(a) and (b), and of its decision to rescind or change the rate of a tax, if applicable, and shall provide the department with a certified copy of the interlocal agreement established under subparagraph (1)(b)2. or subparagraph (3)(a)1. with distribution proportions established by such agreement or pursuant to subsection (4), if applicable. A decision to rescind a tax may not take effect on any date other than December 31, regardless of when the tax was originally imposed, and requires a minimum of 60 days' notice to the Department of Revenue of such decision.

Section 41. Subsection (4) of section 376.30781, Florida Statutes, is amended to read:

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

(4) The Department of Environmental Protection is responsible for allocating the tax credits provided for in s. 220.1845, which may not exceed a total of ~~\$21.6 million in tax credits in the 2015-2016 fiscal year and~~ \$10 \$5 million in tax credits each fiscal year annually thereafter.

Section 42. Effective January 1, 2018, subsection (2) of section 376.70, Florida Statutes, is amended to read:

376.70 Tax on gross receipts of drycleaning facilities.—

(2) Each drycleaning facility or dry drop-off facility imposing a charge for the drycleaning or laundering of clothing or other fabrics is required to register with the Department of Revenue and become licensed for the purposes of this section. The owner or operator of the facility shall register the facility with the Department of Revenue. Drycleaning facilities or dry drop-off facilities operating at more than one location are only required to have a single registration. ~~The fee for registration is \$30. The owner or operator of the facility shall pay the registration fee to the Department of Revenue. The department may waive the registration fee for applications submitted through the department's Internet registration process.~~

Section 43. Effective upon this act becoming a law, subsection (2) of section 376.75, Florida Statutes, is amended to read:

376.75 Tax on production or importation of perchloroethylene.—

(2) Any person producing in, importing into, or causing to be imported into, or selling in, this state perchloroethylene must register with the Department of Revenue and become licensed for the purposes of remitting the tax pursuant to, or providing information required by, this section. Such person must register as a seller of perchloroethylene, a user of perchloroethylene in drycleaning facilities, or a user of perchloroethylene for purposes other than drycleaning. Persons operating at more than one location are only required to have a single registration. ~~The fee for registration is \$30.~~ Failure to timely register is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 44. Effective upon this act becoming a law, subsection (1) of section 443.131, Florida Statutes, is amended to read:

443.131 Contributions.—

(1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are payable by each employer for each calendar quarter he or she is subject to

this chapter for wages paid during each calendar quarter for employment. Contributions are due and payable by each employer to the tax collection service provider, in accordance with the rules adopted by the Department of Economic Opportunity or the state agency providing tax collection services. This subsection does not prohibit the tax collection service provider from allowing, at the request of the employer, employers of employees performing domestic services, as defined in s. 443.1216(6), to pay contributions or report wages at intervals other than quarterly when the nonquarterly payment or reporting assists the service provider and when nonquarterly payment and reporting is authorized under federal law. Employers of employees performing domestic services may report wages and pay contributions annually, with a due date of no later than January 31, unless that day is a Saturday, Sunday, or holiday, in which event the due date is the next day that is not a Saturday, Sunday, or holiday. For purposes of this subsection, the term "holiday" means a day designated under s. 110.117(1) and (2) or any other day when the offices of the United States Postal Service are closed January 1 and a delinquency date of February 1. To qualify for this election, the employer must employ only employees performing domestic services, be eligible for a variation from the standard rate computed under subsection (3), apply to this program no later than December 1 of the preceding calendar year, and agree to provide the department or its tax collection service provider with any special reports that are requested, including copies of all federal employment tax forms. An employer who fails to timely furnish any wage information required by the department or its tax collection service provider loses the privilege to participate in this program, effective the calendar quarter immediately after the calendar quarter the failure occurred. The employer may reapply for annual reporting when a complete calendar year elapses after the employer's disqualification if the employer timely furnished any requested wage information during the period in which annual reporting was denied. An employer may not deduct contributions, interests, penalties, fines, or fees required under this chapter from any part of the wages of his or her employees. A fractional part of a cent less than one-half cent shall be disregarded from the payment of contributions, but a fractional part of at least one-half cent shall be increased to 1 cent.

Section 45. Effective upon this act becoming a law, paragraph (d) of subsection (1) of section 443.141, Florida Statutes, is amended to read:

443.141 Collection of contributions and reimbursements.—

(1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT, ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.

(d) *Payments for contributions.*—For an annual administrative fee not to exceed \$5, a contributing employer may pay its quarterly contributions due for wages paid in the first three quarters of each year in equal installments if those contributions are paid as follows:

1. For contributions due for wages paid in the first quarter of each year, one-fourth of the contributions due must be paid on or before April 30, one-

fourth must be paid on or before July 31, one-fourth must be paid on or before October 31, and one-fourth must be paid on or before December 31.

2. In addition to the payments specified in subparagraph 1., for contributions due for wages paid in the second quarter of each year, one-third of the contributions due must be paid on or before July 31, one-third must be paid on or before October 31, and one-third must be paid on or before December 31.

3. In addition to the payments specified in subparagraphs 1. and 2., for contributions due for wages paid in the third quarter of each year, one-half of the contributions due must be paid on or before October 31, and one-half must be paid on or before December 31.

4. If any of the due dates in this paragraph falls on a Saturday, Sunday, or holiday, the due date is the next day that is not a Saturday, Sunday, or holiday. For purposes of this paragraph, the term "holiday" means a day designated under s. 110.117(1) and (2) or any other day when the offices of the United States Postal Service are closed.

5.4. The annual administrative fee assessed for electing to pay under the installment method shall be collected at the time the employer makes the first installment payment each year. The fee shall be segregated from the payment and deposited into the Operating Trust Fund of the Department of Revenue.

6.5. Interest does not accrue on any contribution that becomes due for wages paid in the first three quarters of each year if the employer pays the contribution in accordance with subparagraphs 1.-5. ~~subparagraphs 1.-4.~~ Interest and fees continue to accrue on prior delinquent contributions and commence accruing on all contributions due for wages paid in the first three quarters of each year which are not paid in accordance with subparagraphs 1.-4. ~~subparagraphs 1.-3.~~ Penalties may be assessed in accordance with this chapter. The contributions due for wages paid in the fourth quarter are not affected by this paragraph and are due and payable in accordance with this chapter.

Section 46. Effective upon this act becoming a law, section 443.163, Florida Statutes, is amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements.—

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

transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the department or its tax collection service provider. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports (~~UCT-6~~) for the current calendar year and remit the contributions and reimbursements due by electronic means approved by the tax collection service provider. A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports (~~UCT-6~~) for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.

(2)(a) An employer who is required by law to file an Employers Quarterly Report (~~UCT-6~~) by approved electronic means, but who files the report by a means other than approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance. An employer who fails to remit contributions or reimbursements by approved electronic means as required by law is liable for a penalty of \$50 for each remittance submitted by a means other than approved electronic means. This penalty is in addition to any other penalty provided by this chapter.

(b) A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report (~~UCT-6~~) for each calendar quarter in the current calendar year by approved electronic means, is liable for a penalty of \$50 for that report and \$1 for each employee. This penalty is in addition to any other penalty provided by this chapter. However, the penalty does not apply if the tax collection service provider waives the electronic filing requirement in advance.

(3) The tax collection service provider may waive the requirement to file an Employers Quarterly Report (~~UCT-6~~) by electronic means for employers that are unable to comply despite good faith efforts or due to circumstances beyond the employer's reasonable control.

(a) As prescribed by the Department of Economic Opportunity or its tax collection service provider, grounds for approving the waiver include, but are not limited to, circumstances in which the employer does not:

1. Currently file information or data electronically with any business or government agency; or
2. Have a compatible computer that meets or exceeds the standards prescribed by the department or its tax collection service provider.

(b) The tax collection service provider shall accept other reasons for requesting a waiver from the requirement to submit the Employers Quarterly Report (UCT-6) by electronic means, including, but not limited to:

- 1. That the employer needs additional time to program his or her computer;
- 2. That complying with this requirement causes the employer financial hardship; or
- 3. That complying with this requirement conflicts with the employer’s business procedures.

(c) The department or the state agency providing reemployment assistance tax collection services may establish by rule the length of time a waiver is valid and may determine whether subsequent waivers will be authorized, based on this subsection.

(4) As used in this section, the term “electronic means” includes, but is not limited to, electronic data interchange; electronic funds transfer; and use of the Internet, telephone, or other technology specified by the Department of Economic Opportunity or its tax collection service provider.

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

- (a) Death or serious illness of the person responsible for the preparation and filing of the report.
- (b) Destruction of the business records by fire or other casualty.
- (c) Unscheduled and unavoidable computer downtime.

Section 47. Section 563.01, Florida Statutes, is amended to read:

563.01 Definitions ~~Definition.~~— The term: ~~terms~~

(1) “Beer” means a brewed beverage that meets the federal definition of beer in 27 C.F.R. s. 25.11 and contains less than 6 percent alcohol by volume.
~~and~~

(2) “Malt beverage” means any mean—all brewed beverage beverages containing malt.

The terms “beer” and “malt beverage” have the same meaning when either term is used in the Beverage Law. The terms do not include alcoholic beverages that require a certificate of label approval by the Federal Government as wine or as distilled spirits.

Section 48. Paragraph (c) of subsection (1) and subsection (6) of section 624.5105, Florida Statutes, are amended to read:

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

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

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4 million in the 2016-2017 fiscal year, and \$21.4 million in the 2017-2018 fiscal year~~ and \$10.5 million in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and \$3.5 million each fiscal year annually for all other projects.

~~(6) EXPIRATION.—The provisions of this section, except paragraph (1)(e), expire June 30, 2018.~~

Section 49. Effective upon this act becoming a law, paragraph (e) of subsection (3) of section 733.2121, Florida Statutes, is amended to read:

733.2121 Notice to creditors; filing of claims.—

(3)

~~(e) The personal representative may serve a notice to creditors on the Department of Revenue only when the Department of Revenue is determined to be a creditor under paragraph (a) If the Department of Revenue has not previously been served with a copy of the notice to creditors, then service of the inventory on the Department of Revenue shall be the equivalent of service of a copy of the notice to creditors.~~

Section 50. Paragraph (c) of subsection (5) of section 790.06, Florida Statutes, is amended to read:

790.06 License to carry concealed weapon or firearm.—

(5) The applicant shall submit to the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. 790.0625:

(c) A full set of fingerprints of the applicant administered by a law enforcement agency or the Division of Licensing of the Department of Agriculture and Consumer Services or an approved tax collector pursuant to s. 790.0625 together with any personal identifying information required by federal law to process fingerprints. Charges for fingerprint services under this paragraph are not subject to the sales tax on fingerprint services imposed in s. 212.05(1)(i).

Section 51. Subsection (2) of section 790.062, Florida Statutes, is amended to read:

790.062 Members and veterans of United States Armed Forces; exceptions from licensure provisions.—

(2) The Department of Agriculture and Consumer Services shall accept fingerprints of an applicant under this section administered by any law enforcement agency, military provost, or other military unit charged with law enforcement duties or as otherwise provided for in s. 790.06(5)(c). Charges for fingerprint services under this subsection are not subject to the sales tax on fingerprint services imposed in s. 212.05(1)(i).

Section 52. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 4, 2017, through 11:59 p.m. on August 6, 2017, on the retail sale of:

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

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

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

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

(2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 4, 2017, through 11:59 p.m. on August 6, 2017, on personal computers or personal computer-related accessories purchased for noncommercial home or personal use and having a sales price of \$750 or less per item. For purposes of this subsection, the term:

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

(b) “Personal computer-related accessories” includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems,

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

(c) “Monitors” does not include devices that include a television tuner.

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

(4) The tax exemptions provided in this section apply at the option of a dealer if less than 5 percent of the dealer’s gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, the dealer must notify the Department of Revenue in writing, by August 1, 2017, of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

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

(6) For the 2017-2018 fiscal year, the sum of \$241,200 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.

Section 53. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on June 2, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale of:

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

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

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

(d) A self-contained first-aid kit selling for \$30 or less.

(e) A ground anchor system or tie-down kit selling for \$50 or less.

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

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

- (h) A nonelectric food storage cooler selling for \$30 or less.
- (i) A portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.
- (j) Reusable ice selling for \$10 or less.
- (2) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.
- (3) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.
- (4) For the 2016-17 fiscal year, the sum of \$290,580 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of implementing this section.
- (5) This section is effective upon this act becoming a law.

Section 54. Section 1 of chapter 2007-339, section 13 of chapter 2008-173, section 6 of chapter 2009-131, subsection (2) of section 8 and section 24 of chapter 2010-138, section 6 of chapter 2010-149, section 7 of chapter 2010-166, section 35 of chapter 2011-76, section 4 of chapter 2011-93, section 3 of chapter 2011-229, section 25 of chapter 2012-32, and section 3 of chapter 2013-46, Laws of Florida, are repealed.

Section 55. Notwithstanding the application deadline stated in s. 196.011(1)(a), Florida Statutes, an educational institution that leased a facility that was exempt from ad valorem tax under s. 196.1983, Florida Statutes, for the 2015 ad valorem tax roll and purchased the facility may apply for the exemption under s. 196.198, Florida Statutes, for the 2016 ad valorem tax roll by filing an application on or before August 1, 2017.

Section 56. Notwithstanding s. 290.016, Florida Statutes, enterprise zone boundaries in existence before December 31, 2015, are preserved for the purpose of allowing local governments to administer local incentive programs within these boundaries through December 31, 2020, except for eligible contiguous multi-phase projects in which at least one certificate of use or occupancy has been issued before December 31, 2020, and which project will then vest the remaining project phases until completion, but no later than December 31, 2025.

Section 57. For the purpose of incorporating paragraph (s) of subsection (5) of section 212.08, Florida Statutes, as created by this act, paragraph (a) of subsection (1) of section 203.01, Florida Statutes, is reenacted to read:

203.01 Tax on gross receipts for utility and communications services.

(1)(a)1. A tax is imposed on gross receipts from utility services that are delivered to a retail consumer in this state. The tax shall be levied as provided in paragraphs (b)-(j).

2. A tax is levied on communications services as defined in s. 202.11(1). The tax shall be applied to the same services and transactions as are subject to taxation under chapter 202, and to communications services that are subject to the exemption provided in s. 202.125(1). The tax shall be applied to the sales price of communications services when sold at retail, as the terms are defined in s. 202.11, shall be due and payable at the same time as the taxes imposed pursuant to chapter 202, and shall be administered and collected pursuant to chapter 202.

3. An additional tax is levied on charges for, or the use of, electrical power or energy that is subject to the tax levied pursuant to s. 212.05(1)(e) 1.c. or s. 212.06(1). The tax shall be applied to the same transactions or uses as are subject to taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a transaction or use is exempt from the tax imposed under s. 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also exempt from the tax imposed under this subparagraph. The tax shall be applied to charges for electrical power or energy and is due and payable at the same time as taxes imposed pursuant to chapter 212. Chapter 212 governs the administration and enforcement of the tax imposed by this subparagraph. The charges upon which the tax imposed by this subparagraph is applied do not include the taxes imposed by subparagraph 1. or s. 166.231. The tax imposed by this subparagraph becomes state funds at the moment of collection and is not considered as revenue of a utility for purposes of a franchise agreement between the utility and a local government.

Section 58. For the 2017-2018 fiscal year, the sum of \$149,818 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of Revenue to implement the amendments made by this act to ss. 212.08(7) and 212.031, Florida Statutes.

Section 59. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2017.

Approved by the Governor May 25, 2017.

Filed in Office Secretary of State May 25, 2017.