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CS/HB 7123, Engrossed 2

2019 Legislature

1
 2 An act relating to taxation; amending s. 28.241, F.S.;
 3 requiring that all of the proceeds from filing fees
 4 for trial and appellate proceedings be deposited into
 5 the State Courts Revenue Trust Fund; creating s.
 6 193.4517, F.S.; defining terms; providing a tangible
 7 personal property assessment limitation, during a
 8 certain timeframe and in certain counties, for certain
 9 agricultural equipment rendered unable to be used due
 10 to Hurricane Michael; specifying conditions for
 11 applying for and receiving the assessment limitation;
 12 providing procedures for petitioning the value
 13 adjustment board if an application is denied;
 14 providing retroactive application; amending s.
 15 195.096, F.S.; specifying a requirement for the
 16 Department of Revenue in reviewing assessment rolls in
 17 certain counties in assessment years following a
 18 natural disaster; authorizing the department to use
 19 the best information available to estimate levels of
 20 assessment; providing applicability and retroactive
 21 operation; amending s. 201.02, F.S.; removing a
 22 limitation on the transfer of homestead property deeds
 23 between spouses that are exempt from documentary stamp
 24 tax; amending s. 212.031, F.S.; reducing tax rates on
 25 rental or licensee fees for the use of real property;

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26 | amending s. 212.08, F.S.; exempting from sales and use
 27 | tax property purchased for sale by a dealer and
 28 | donated to a 501(c)(3) organization; amending s.
 29 | 218.131, F.S.; revising the date of distribution of
 30 | appropriated moneys to certain counties; amending s.
 31 | 318.14, F.S.; providing a specified reduction in civil
 32 | penalty for persons who are cited for certain
 33 | noncriminal traffic infractions and who elect to
 34 | attend a certain driver improvement course; removing a
 35 | provision that required that a portion of a certain
 36 | civil penalty be deposited in the State Courts Revenue
 37 | Trust Fund; amending s. 318.15, F.S.; conforming a
 38 | provision to changes made by the act; amending s.
 39 | 624.51055, F.S.; specifying when an eligible
 40 | contribution to certain nonprofit scholarship-funding
 41 | organizations must be made for purposes of claiming a
 42 | credit against the insurance premium tax; providing
 43 | applicability; amending s. 741.01, F.S.; requiring
 44 | that all of the proceeds from a fee paid to the clerk
 45 | of the circuit court for the issuance of a marriage
 46 | license be deposited monthly into the State Courts
 47 | Revenue Trust Fund; amending s. 1002.395, F.S.;
 48 | specifying that under the Florida Tax Credit
 49 | Scholarship Program, a taxpayer may apply for a credit
 50 | against the insurance premium tax to be used for a

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51 certain timeframe; revising an insurer's authority to
52 reduce certain tax installment payments for purposes
53 of determining if a certain tax penalty is imposed;
54 providing applicability; amending s. 337.401, F.S.;
55 specifying conditions under which certain persons who
56 place or maintain a communications facility in the
57 roads or rights-of-way are not considered pass-through
58 providers; amending s. 1011.71, F.S.; defining the
59 term "school operational purposes" to include charter
60 schools sponsored by a school district; requiring that
61 voted levies for school operational purposes be shared
62 with charter schools in accordance with certain
63 provisions; providing applicability; providing sales
64 tax exemptions for certain disaster preparedness
65 supplies during a certain timeframe; specifying
66 locations where the exemptions do not apply;
67 authorizing the department to adopt emergency rules;
68 providing sales tax exemptions for certain clothing,
69 wallets, bags, school supplies, personal computers,
70 and personal computer-related accessories during a
71 certain timeframe; defining terms; specifying
72 locations where the exemptions do not apply;
73 authorizing certain dealers to opt out of
74 participating in the exemptions, subject to certain
75 conditions; authorizing the department to adopt

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76 | emergency rules; providing an appropriation; providing
77 | a sales tax exemption for the purchase, within a
78 | certain timeframe, of certain fencing materials used
79 | to replace or repair fences damaged by Hurricane
80 | Michael on agricultural lands; specifying that the
81 | exemption is available only through a refund by the
82 | department of previously paid taxes; specifying
83 | requirements for applying for the refund; providing
84 | penalties for furnishing a false affidavit; providing
85 | construction and retroactive applicability;
86 | authorizing the department to adopt emergency rules;
87 | providing a sales tax exemption for the purchase,
88 | within a certain timeframe, of building materials used
89 | to replace or repair nonresidential farm buildings
90 | damaged by Hurricane Michael; specifying that the
91 | exemption is available only through a refund by the
92 | department of previously paid taxes; defining the
93 | terms "building materials" and "nonresidential farm
94 | building"; specifying requirements for applying for
95 | the refund; providing penalties for furnishing a false
96 | affidavit; providing construction and retroactive
97 | applicability; authorizing the department to adopt
98 | emergency rules; providing an exemption from certain
99 | fuel taxes for fuel purchased, within a certain
100 | timeframe, for use for agricultural shipment or

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101 hurricane debris removal after Hurricane Michael;
 102 specifying that the exemption is available only
 103 through a refund by the department; defining terms;
 104 specifying requirements for applying for the refund;
 105 providing penalties for furnishing a false affidavit;
 106 providing applicability and construction; providing
 107 for retroactive operation; authorizing the department
 108 to adopt emergency rules; providing an appropriation;
 109 providing effective dates.

110

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

112

113 Section 1. Effective January 1, 2020, subsection (6) of
 114 section 28.241, Florida Statutes, is amended to read:

115 28.241 Filing fees for trial and appellate proceedings.—

116 (6) From each attorney appearing pro hac vice, the clerk
 117 of the circuit court shall collect a fee of \$100. ~~Of the fee,~~
 118 The clerk must remit the fee \$50 to the Department of Revenue
 119 ~~for deposit into the General Revenue Fund and \$50 to the~~
 120 ~~Department of Revenue~~ for deposit into the State Courts Revenue
 121 Trust Fund.

122 Section 2. Section 193.4517, Florida Statutes, is created
 123 to read:

124 193.4517 Assessment of agricultural equipment rendered
 125 unable to be used due to Hurricane Michael.—

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126 (1) As used in this section, the term:
 127 (a) "Farm" has the same meaning as provided in s.
 128 823.14(3)(a).
 129 (b) "Farm operation" has the same meaning as provided in
 130 s. 823.14(3)(b).
 131 (c) "Unable to be used" means the tangible personal
 132 property was damaged, or the farm, farm operation, or
 133 agricultural processing facility was affected to such a degree
 134 that the tangible personal property could not be used for its
 135 intended purpose.
 136 (2) For purposes of ad valorem taxation and applying to
 137 the 2019 tax roll only, tangible personal property owned and
 138 operated by a farm, farm operation, or agriculture processing
 139 facility located in Okaloosa, Walton, Holmes, Washington, Bay,
 140 Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or
 141 Wakulla County is deemed to have a market value no greater than
 142 its value for salvage if the tangible personal property was
 143 unable to be used for at least 60 days due to the effects of
 144 Hurricane Michael.
 145 (3) The deadline for an applicant to file an application
 146 with the property appraiser for assessment pursuant to this
 147 section is August 1, 2019.
 148 (4) If the property appraiser denies an application, the
 149 applicant may file, pursuant to s. 194.011(3), a petition with
 150 the value adjustment board which requests that the tangible

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151 personal property be assessed pursuant to this section. Such
 152 petition must be filed on or before the 25th day after the
 153 mailing by the property appraiser during the 2019 calendar year
 154 of the notice required under s. 194.011(1).

155 (5) This section applies retroactively to January 1, 2019.

156 Section 3. Paragraph (g) is added to subsection (2) of
 157 section 195.096, Florida Statutes, to read:

158 195.096 Review of assessment rolls.—

159 (2) The department shall conduct, no less frequently than
 160 once every 2 years, an in-depth review of the assessment rolls
 161 of each county. The department need not individually study every
 162 use-class of property set forth in s. 195.073, but shall at a
 163 minimum study the level of assessment in relation to just value
 164 of each classification specified in subsection (3). Such in-
 165 depth review may include proceedings of the value adjustment
 166 board and the audit or review of procedures used by the counties
 167 to appraise property.

168 (g) Notwithstanding any other provision of this chapter,
 169 in one or more assessment years following a natural disaster in
 170 counties for which a state of emergency was declared by
 171 executive order or proclamation of the Governor pursuant to
 172 chapter 252, if the department determines that the natural
 173 disaster creates difficulties in its statistical and analytical
 174 reviews of the assessment rolls in affected counties, the
 175 department shall take all practicable steps to maximize the

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176 representativeness and reliability of its statistical and
 177 analytical reviews and may use the best information available to
 178 estimate the levels of assessment. This paragraph first applies
 179 to the 2019 assessment roll and operates retroactively to
 180 January 1, 2019.

181 Section 4. Effective July 1, 2019, paragraph (b) of
 182 subsection (7) of section 201.02, Florida Statutes, is amended
 183 to read:

184 201.02 Tax on deeds and other instruments relating to real
 185 property or interests in real property.—

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

187 (b) A deed or other instrument that transfers or conveys
 188 homestead property or any interest in homestead property between
 189 spouses, if the only consideration for the transfer or
 190 conveyance is the amount of a mortgage or other lien encumbering
 191 the homestead property at the time of the transfer or conveyance
 192 ~~and if the deed or other instrument is recorded within 1 year~~
 193 ~~after the date of the marriage.~~ This paragraph applies to
 194 transfers or conveyances from one spouse to another, from one
 195 spouse to both spouses, or from both spouses to one spouse. For
 196 the purpose of this paragraph, the term "homestead property" has
 197 the same meaning as the term "homestead" as defined in s.
 198 192.001.

199 Section 5. Effective January 1, 2020, paragraphs (c) and
 200 (d) of subsection (1) of section 212.031, Florida Statutes, are

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201 amended to read:

202 212.031 Tax on rental or license fee for use of real
 203 property.—

204 (1)

205 (c) For the exercise of such privilege, a tax is levied at
 206 the rate of 5.5 ~~5.7~~ percent of and on the total rent or license
 207 fee charged for such real property by the person charging or
 208 collecting the rental or license fee. The total rent or license
 209 fee charged for such real property shall include payments for
 210 the granting of a privilege to use or occupy real property for
 211 any purpose and shall include base rent, percentage rents, or
 212 similar charges. Such charges shall be included in the total
 213 rent or license fee subject to tax under this section whether or
 214 not they can be attributed to the ability of the lessor's or
 215 licensor's property as used or operated to attract customers.
 216 Payments for intrinsically valuable personal property such as
 217 franchises, trademarks, service marks, logos, or patents are not
 218 subject to tax under this section. In the case of a contractual
 219 arrangement that provides for both payments taxable as total
 220 rent or license fee and payments not subject to tax, the tax
 221 shall be based on a reasonable allocation of such payments and
 222 shall not apply to that portion which is for the nontaxable
 223 payments.

224 (d) If ~~When~~ the rental or license fee of any such real
 225 property is paid by way of property, goods, wares, merchandise,

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226 | services, or other thing of value, the tax shall be at the rate
 227 | of 5.5 ~~5.7~~ percent of the value of the property, goods, wares,
 228 | merchandise, services, or other thing of value.

229 | Section 6. Effective July 1, 2019, paragraph (p) of
 230 | subsection (7) of section 212.08, Florida Statutes, is amended
 231 | to read:

232 | 212.08 Sales, rental, use, consumption, distribution, and
 233 | storage tax; specified exemptions.—The sale at retail, the
 234 | rental, the use, the consumption, the distribution, and the
 235 | storage to be used or consumed in this state of the following
 236 | are hereby specifically exempt from the tax imposed by this
 237 | chapter.

238 | (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 239 | entity by this chapter do not inure to any transaction that is
 240 | otherwise taxable under this chapter when payment is made by a
 241 | representative or employee of the entity by any means,
 242 | including, but not limited to, cash, check, or credit card, even
 243 | when that representative or employee is subsequently reimbursed
 244 | by the entity. In addition, exemptions provided to any entity by
 245 | this subsection do not inure to any transaction that is
 246 | otherwise taxable under this chapter unless the entity has
 247 | obtained a sales tax exemption certificate from the department
 248 | or the entity obtains or provides other documentation as
 249 | required by the department. Eligible purchases or leases made
 250 | with such a certificate must be in strict compliance with this

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251 subsection and departmental rules, and any person who makes an
 252 exempt purchase with a certificate that is not in strict
 253 compliance with this subsection and the rules is liable for and
 254 shall pay the tax. The department may adopt rules to administer
 255 this subsection.

256 (p) *Section 501(c)(3) organizations.*—

257 1. ~~Also~~ Exempt from the tax imposed by this chapter are
 258 sales or leases to organizations determined by the Internal
 259 Revenue Service to be currently exempt from federal income tax
 260 pursuant to s. 501(c)(3) of the Internal Revenue Code of 1986,
 261 as amended, if such leases or purchases are used in carrying on
 262 their customary nonprofit activities, unless such organizations
 263 are subject to a final disqualification order issued by the
 264 Department of Agriculture and Consumer Services pursuant to s.
 265 496.430.

266 2. Exempt from the tax imposed by this chapter is tangible
 267 personal property purchased for resale by a dealer and
 268 subsequently donated to an organization determined by the
 269 Internal Revenue Service to be currently exempt from federal
 270 income tax pursuant to s. 501(c)(3) of the Internal Revenue Code
 271 of 1986, as amended, unless such organization is subject to a
 272 final disqualification order issued by the Department of
 273 Agriculture and Consumer Services pursuant to s. 496.430. For
 274 the purpose of this paragraph, the term "donate" means any
 275 transfer of title or possession of tangible personal property to

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276 | a Section 501(c)(3) organization for no consideration.

277 | Section 7. Subsection (1) of section 218.131, Florida
 278 | Statutes, is amended to read:

279 | 218.131 Offset for tax loss associated with reductions in
 280 | value of certain residences due to specified hurricanes.—

281 | (1) In the 2019-2020 fiscal year, the Legislature shall
 282 | appropriate moneys to offset the reductions in ad valorem tax
 283 | revenue experienced by Monroe County and by fiscally constrained
 284 | counties, as defined in s. 218.67(1), and all taxing
 285 | jurisdictions within such counties, which occur as a direct
 286 | result of the implementation of s. 197.318. The moneys
 287 | appropriated for this purpose shall be distributed in June
 288 | ~~January~~ 2020 among the affected taxing jurisdictions based on
 289 | each jurisdiction's reduction in ad valorem tax revenue
 290 | resulting from the implementation of s. 197.318.

291 | Section 8. Effective January 1, 2020, subsection (9) of
 292 | section 318.14, Florida Statutes, is amended to read:

293 | 318.14 Noncriminal traffic infractions; exception;
 294 | procedures.—

295 | (9) Any person who does not hold a commercial driver
 296 | license or commercial learner's permit and who is cited while
 297 | driving a noncommercial motor vehicle for an infraction under
 298 | this section other than a violation of s. 316.183(2), s.
 299 | 316.187, or s. 316.189 when the driver exceeds the posted limit
 300 | by 30 miles per hour or more, s. 320.0605, s. 320.07(3)(a) or

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301 (b), s. 322.065, s. 322.15(1), s. 322.61, or s. 322.62 may, in
 302 lieu of a court appearance, elect to attend in the location of
 303 his or her choice within this state a basic driver improvement
 304 course approved by the Department of Highway Safety and Motor
 305 Vehicles. In such a case, adjudication must be withheld, any
 306 civil penalty that is imposed by s. 318.18(3) must be reduced by
 307 18 ~~9~~ percent, and points, as provided by s. 322.27, may not be
 308 assessed. However, a person may not make an election under this
 309 subsection if the person has made an election under this
 310 subsection in the preceding 12 months. A person may not make
 311 more than five elections within his or her lifetime under this
 312 subsection. The requirement for community service under s.
 313 318.18(8) is not waived by a plea of nolo contendere or by the
 314 withholding of adjudication of guilt by a court. ~~If a person~~
 315 ~~makes an election to attend a basic driver improvement course~~
 316 ~~under this subsection, 9 percent of the civil penalty imposed~~
 317 ~~under s. 318.18(3) shall be deposited in the State Courts~~
 318 ~~Revenue Trust Fund; however, that portion is not revenue for~~
 319 ~~purposes of s. 28.36 and may not be used in establishing the~~
 320 ~~budget of the clerk of the court under that section or s. 28.35.~~

321 Section 9. Effective January 1, 2020, paragraph (b) of
 322 subsection (1) of section 318.15, Florida Statutes, is amended
 323 to read:

324 318.15 Failure to comply with civil penalty or to appear;
 325 penalty.-

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326 (1)
 327 (b) However, a person who elects to attend driver
 328 improvement school and has paid the civil penalty as provided in
 329 s. 318.14(9) but who subsequently fails to attend the driver
 330 improvement school within the time specified by the court is
 331 deemed to have admitted the infraction and shall be adjudicated
 332 guilty. If the person received an 18-percent ~~a 9-percent~~
 333 reduction pursuant to s. 318.14(9), the person must pay the
 334 clerk of the court that amount and a processing fee of up to
 335 \$18, after which additional penalties, court costs, or
 336 surcharges may not be imposed for the violation. In all other
 337 such cases, the person must pay the clerk a processing fee of up
 338 to \$18, after which additional penalties, court costs, or
 339 surcharges may not be imposed for the violation. The clerk of
 340 the court shall notify the department of the person's failure to
 341 attend driver improvement school and points shall be assessed
 342 pursuant to s. 322.27.

343 Section 10. Subsection (1) of section 624.51055, Florida
 344 Statutes, is amended to read:

345 624.51055 Credit for contributions to eligible nonprofit
 346 scholarship-funding organizations.—

347 (1) There is allowed a credit of 100 percent of an
 348 eligible contribution made to an eligible nonprofit scholarship-
 349 funding organization under s. 1002.395 against any tax due for a
 350 taxable year under s. 624.509(1) after deducting from such tax

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351 deductions for assessments made pursuant to s. 440.51; credits
 352 for taxes paid under ss. 175.101 and 185.08; credits for income
 353 taxes paid under chapter 220; and the credit allowed under s.
 354 624.509(5), as such credit is limited by s. 624.509(6). An
 355 eligible contribution must be made to an eligible nonprofit
 356 scholarship-funding organization on or before the date the
 357 taxpayer is required to file a return pursuant to ss. 624.509
 358 and 624.5092. An insurer claiming a credit against premium tax
 359 liability under this section shall not be required to pay any
 360 additional retaliatory tax levied pursuant to s. 624.5091 as a
 361 result of claiming such credit. Section 624.5091 does not limit
 362 such credit in any manner.

363 Section 11. The amendment made by this act to s.
 364 624.51055, Florida Statutes, first applies to insurance premium
 365 taxable years beginning on or after January 1, 2019.

366 Section 12. Effective January 1, 2020, subsection (3) of
 367 section 741.01, Florida Statutes, is amended to read:

368 741.01 County court judge or clerk of the circuit court to
 369 issue marriage license; fee.—

370 (3) An additional fee of \$25 shall be paid to the clerk
 371 upon receipt of the application for issuance of a marriage
 372 license. Each month, the clerk shall remit ~~\$12.50~~ of the fee to
 373 the Department of Revenue for deposit ~~in the General Revenue~~
 374 ~~Fund and \$12.50 of the fee to the Department of Revenue for~~
 375 ~~deposit~~ into the State Courts Revenue Trust Fund.

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376 Section 13. Paragraphs (b) and (g) of subsection (5) of
 377 section 1002.395, Florida Statutes, are amended to read:
 378 1002.395 Florida Tax Credit Scholarship Program.—
 379 (5) SCHOLARSHIP FUNDING TAX CREDITS; LIMITATIONS.—
 380 (b) A taxpayer may submit an application to the department
 381 for a tax credit or credits under one or more of s. 211.0251, s.
 382 212.1831, s. 220.1875, s. 561.1211, or s. 624.51055.
 383 1. The taxpayer shall specify in the application each tax
 384 for which the taxpayer requests a credit and the applicable
 385 taxable year for a credit under s. 220.1875 or s. 624.51055 or
 386 the applicable state fiscal year for a credit under s. 211.0251,
 387 s. 212.1831, or s. 561.1211. For purposes of s. 220.1875, a
 388 taxpayer may apply for a credit to be used for a prior taxable
 389 year before the date the taxpayer is required to file a return
 390 for that year pursuant to s. 220.222. For purposes of s.
 391 624.51055, a taxpayer may apply for a credit to be used for a
 392 prior taxable year before the date the taxpayer is required to
 393 file a return for that prior taxable year pursuant to ss.
 394 624.509 and 624.5092. The department shall approve tax credits
 395 on a first-come, first-served basis and must obtain the
 396 division's approval before approving a tax credit under s.
 397 561.1211.
 398 2. Within 10 days after approving or denying an
 399 application, the department shall provide a copy of its approval
 400 or denial letter to the eligible nonprofit scholarship-funding

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401 organization specified by the taxpayer in the application.

402 (g) For purposes of calculating the underpayment of
 403 estimated corporate income taxes pursuant to s. 220.34 and tax
 404 installment payments for taxes on insurance premiums or
 405 assessments under s. 624.5092, the final amount due is the
 406 amount after credits earned under s. 220.1875 or s. 624.51055
 407 for contributions to eligible nonprofit scholarship-funding
 408 organizations are deducted.

409 1. For purposes of determining if a penalty or interest
 410 shall be imposed for underpayment of estimated corporate income
 411 tax pursuant to s. 220.34(2)(d)1., a taxpayer may, after earning
 412 a credit under s. 220.1875, reduce any estimated payment in that
 413 taxable year by the amount of the credit. This subparagraph
 414 applies to contributions made on or after July 1, 2014.

415 2. For purposes of determining if a penalty under s.
 416 624.5092 shall be imposed, an insurer ~~may~~, after earning a
 417 credit under s. 624.51055 for a taxable year, may reduce any the
 418 ~~following~~ installment payment for such taxable year of 27
 419 percent of the amount of the net tax due as reported on the
 420 return for the preceding year under s. 624.5092(2)(b) by the
 421 amount of the credit. This subparagraph applies to contributions
 422 made on or after July 1, 2014.

423 Section 14. The amendment made by this act to s. 1002.395,
 424 Florida Statutes, first applies to insurance premium taxable
 425 years beginning on or after January 1, 2019.

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426 Section 15. Paragraph (a) of subsection (6) of section
 427 337.401, Florida Statutes, is amended to read:

428 337.401 Use of right-of-way for utilities subject to
 429 regulation; permit; fees.—

430 (6) (a) As used in this subsection, the following
 431 definitions apply:

432 1.a. A "pass-through provider" is any person who places or
 433 maintains a communications facility in the roads or rights-of-
 434 way of a municipality or county that levies a tax pursuant to
 435 chapter 202 and who does not remit taxes imposed by that
 436 municipality or county pursuant to chapter 202.

437 b. Notwithstanding sub-subparagraph a., a person who does
 438 not remit taxes imposed by a municipality or county pursuant to
 439 chapter 202, but pursuant to s. 202.16(2) sells communications
 440 services for resale to a person who sells such services at
 441 retail or who integrates such services into communications
 442 services sold at retail in that municipality or county and who
 443 remits taxes imposed by that municipality or county pursuant to
 444 chapter 202, is not a pass-through provider.

445 2. A "communications facility" is a facility that may be
 446 used to provide communications services. Multiple cables,
 447 conduits, strands, or fibers located within the same conduit
 448 shall be considered one communications facility for purposes of
 449 this subsection.

450 Section 16. Subsection (9) of section 1011.71, Florida

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451 Statutes, is amended to read:
 452 1011.71 District school tax.—
 453 (9) In addition to the maximum millage levied under this
 454 section and the General Appropriations Act, a school district
 455 may levy, by local referendum or in a general election,
 456 additional millage for school operational purposes up to an
 457 amount that, when combined with nonvoted millage levied under
 458 this section, does not exceed the 10-mill limit established in
 459 s. 9(b), Art. VII of the State Constitution. Any such levy shall
 460 be for a maximum of 4 years and shall be counted as part of the
 461 10-mill limit established in s. 9(b), Art. VII of the State
 462 Constitution. For the purpose of distributing taxes collected
 463 pursuant to this subsection, the term "school operational
 464 purposes" includes charter schools sponsored by a school
 465 district. Millage elections conducted under the authority
 466 granted pursuant to this section are subject to s. 1011.73.
 467 Funds generated by such additional millage do not become a part
 468 of the calculation of the Florida Education Finance Program
 469 total potential funds in 2001-2002 or any subsequent year and
 470 must not be incorporated in the calculation of any hold-harmless
 471 or other component of the Florida Education Finance Program
 472 formula in any year. If an increase in required local effort,
 473 when added to existing millage levied under the 10-mill limit,
 474 would result in a combined millage in excess of the 10-mill
 475 limit, any millage levied pursuant to this subsection shall be

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476 | considered to be required local effort to the extent that the
 477 | district millage would otherwise exceed the 10-mill limit. Funds
 478 | levied under this subsection shall be shared with charter
 479 | schools based on each charter school's proportionate share of
 480 | the district's total unweighted full-time equivalent student
 481 | enrollment and used in a manner consistent with the purposes of
 482 | the levy. The referendum must contain an explanation of the
 483 | distribution methodology consistent with the requirements of
 484 | this subsection.

485 | Section 17. The provisions of this act relating to s.
 486 | 1011.71, Florida Statutes, amending the use of certain voted
 487 | discretionary operating millages levied by school districts,
 488 | apply to such levies authorized by a vote of the electors on or
 489 | after July 1, 2019.

490 | Section 18. Disaster preparedness supplies; sales tax
 491 | holiday.—

492 | (1) The tax levied under chapter 212, Florida Statutes,
 493 | may not be collected during the period from 12:01 a.m. on May
 494 | 31, 2019, through 11:59 p.m. on June 6, 2019, on the sale of:

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

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

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

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

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

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

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

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

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

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

519 (3) The Department of Revenue is authorized, and all
 520 conditions are deemed met, to adopt emergency rules pursuant to
 521 s. 120.54(4), Florida Statutes, for the purpose of implementing
 522 this section. Notwithstanding any other provision of law,
 523 emergency rules adopted pursuant to this subsection are
 524 effective for 6 months after adoption and may be renewed during
 525 the pendency of procedures to adopt permanent rules addressing

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526 | the subject of the emergency rules.

527 | Section 19. Clothing, school supplies, personal computers,
528 | and personal computer-related accessories; sales tax holiday.-

529 | (1) The tax levied under chapter 212, Florida Statutes,
530 | may not be collected during the period from 12:01 a.m. on August
531 | 2, 2019, through 11:59 p.m. on August 6, 2019, on the retail
532 | sale of:

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

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

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

543 | (b) School supplies having a sales price of \$15 or less
544 | per item. As used in this paragraph, the term "school supplies"
545 | means pens, pencils, erasers, crayons, notebooks, notebook
546 | filler paper, legal pads, binders, lunch boxes, construction
547 | paper, markers, folders, poster board, composition books, poster
548 | paper, scissors, cellophane tape, glue or paste, rulers,
549 | computer disks, staplers and staples used to secure paper
550 | products, protractors, compasses, and calculators.

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551 (2) The tax levied under chapter 212, Florida Statutes,
552 may not be collected during the period from 12:01 a.m. on August
553 2, 2019, through 11:59 p.m. on August 6, 2019, on the retail
554 sale of personal computers or personal computer-related
555 accessories having a sales price of \$1,000 or less per item and
556 purchased for noncommercial home or personal use. As used in
557 this subsection, the term:

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

563 (b) "Personal computer-related accessories" includes
564 keyboards, mice, personal digital assistants, monitors, other
565 peripheral devices, modems, routers, and nonrecreational
566 software, regardless of whether the accessories are used in
567 association with a personal computer base unit. The term does
568 not include furniture or systems, devices, software, or
569 peripherals that are designed or intended primarily for
570 recreational use. The term "monitor" does not include any device
571 that includes a television tuner.

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

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576 Statutes, or within an airport as defined in s. 330.27(2),
577 Florida Statutes.

578 (4) The tax exemptions provided in this section may apply
579 at the option of a dealer if less than 5 percent of the dealer's
580 gross sales of tangible personal property in the prior calendar
581 year are comprised of items that would be exempt under this
582 section. If a qualifying dealer chooses not to participate in
583 the tax holiday, by August 1, 2019, the dealer must notify the
584 Department of Revenue in writing of its election to collect
585 sales tax during the holiday and must post a copy of that notice
586 in a conspicuous location at its place of business.

587 (5) The Department of Revenue is authorized, and all
588 conditions are deemed met, to adopt emergency rules pursuant to
589 s. 120.54(4), Florida Statutes, for the purpose of implementing
590 this section. Notwithstanding any other provision of law,
591 emergency rules adopted pursuant to this subsection are
592 effective for 6 months after adoption and may be renewed during
593 the pendency of procedures to adopt permanent rules addressing
594 the subject of the emergency rules.

595 (6) For the 2018-2019 fiscal year, the sum of \$237,000 in
596 nonrecurring funds is appropriated from the General Revenue Fund
597 to the Department of Revenue for the purpose of implementing
598 this section. Funds remaining unexpended or unencumbered from
599 this appropriation as of June 30, 2019, shall revert and be
600 reappropriated for the same purpose in the 2019-2020 fiscal

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601 year.

602 Section 20. Fencing materials used in agriculture.—

603 (1) The purchase of fencing materials used to replace or
 604 repair farm fences on land classified as agricultural under s.
 605 193.461, Florida Statutes, is exempt from the tax imposed under
 606 chapter 212, Florida Statutes, during the period from October
 607 10, 2018, through June 30, 2019, if the fencing materials will
 608 be or were used to replace or repair fences that were damaged as
 609 a direct result of the impact of Hurricane Michael. The
 610 exemption provided by this section is available only through a
 611 refund from the Department of Revenue of previously paid taxes.

612 (2) To receive a refund pursuant to this section, the
 613 owner of the fencing materials or the real property into which
 614 the fencing materials were incorporated must apply to the
 615 Department of Revenue by December 31, 2019. The refund
 616 application must include the following information:

617 (a) The name and address of the person claiming the
 618 refund.

619 (b) The address and assessment roll parcel number of the
 620 agricultural land in which the fencing materials were or will be
 621 used.

622 (c) The sales invoice or other proof of purchase of the
 623 fencing materials, showing the amount of sales tax paid, the
 624 date of purchase, and the name and address of the dealer from
 625 whom the materials were purchased.

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626 (d) An affidavit executed by the owner of the fencing
 627 materials or the real property into which the fencing materials
 628 were or will be incorporated, including a statement that the
 629 fencing materials were or will be used to replace or repair
 630 fencing damaged as a direct result of the impact of Hurricane
 631 Michael.

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

636 (4) This section is deemed a revenue law for the purposes
 637 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
 638 Florida Statutes, applies to this section.

639 (5) This section operates retroactively to October 10,
 640 2018.

641 (6) The Department of Revenue is authorized, and all
 642 conditions are deemed met, to adopt emergency rules pursuant to
 643 s. 120.54(4), Florida Statutes, for the purpose of implementing
 644 this section. Notwithstanding any other provision of law,
 645 emergency rules adopted pursuant to this subsection are
 646 effective for 6 months after adoption and may be renewed during
 647 the pendency of procedures to adopt permanent rules addressing
 648 the subject of the emergency rules.

649 Section 21. Building materials used to replace or repair
 650 nonresidential farm buildings damaged by Hurricane Michael.—

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651 (1) Building materials used to replace or repair a
 652 nonresidential farm building damaged as a direct result of the
 653 impact of Hurricane Michael and purchased during the period from
 654 October 10, 2018, through June 30, 2019, are exempt from the tax
 655 imposed under chapter 212, Florida Statutes. The exemption
 656 provided by this section is available only through a refund of
 657 previously paid taxes.

658 (2) As used in this section, the term:

659 (a) "Building materials" means tangible personal property
 660 that becomes a component part of a nonresidential farm building.

661 (b) "Nonresidential farm building" has the same meaning as
 662 provided in s. 604.50, Florida Statutes.

663 (3) To receive a refund pursuant to this section, the
 664 owner of the building materials or of the real property into
 665 which the building materials will be or were incorporated must
 666 apply to the Department of Revenue by December 31, 2019. The
 667 refund application must include the following information:

668 (a) The name and address of the person claiming the
 669 refund.

670 (b) The address and assessment roll parcel number of the
 671 real property where the building materials were or will be used.

672 (c) The sales invoice or other proof of purchase of the
 673 building materials, showing the amount of sales tax paid, the
 674 date of purchase, and the name and address of the dealer from
 675 whom the materials were purchased.

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676 (d) An affidavit executed by the owner of the building
 677 materials or the real property into which the building materials
 678 will be or were incorporated, including a statement that the
 679 building materials were or will be used to replace or repair the
 680 nonresidential farm building damaged as a direct result of the
 681 impact of Hurricane Michael.

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

686 (5) This section is deemed a revenue law for the purposes
 687 of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
 688 Florida Statutes, applies to this section.

689 (6) This section operates retroactively to October 10,
 690 2018.

691 (7) The Department of Revenue is authorized, and all
 692 conditions are deemed met, to adopt emergency rules pursuant to
 693 s. 120.54(4), Florida Statutes, for the purpose of implementing
 694 this section. Notwithstanding any other provision of law,
 695 emergency rules adopted pursuant to this subsection are
 696 effective for 6 months after adoption and may be renewed during
 697 the pendency of procedures to adopt permanent rules addressing
 698 the subject of the emergency rules.

699 Section 22. Refund of fuel taxes used for agricultural
 700 shipment or hurricane debris removal after Hurricane Michael.-

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701 (1) Fuel purchased and used in this state during the
 702 period from October 10, 2018, through June 30, 2019, which is or
 703 was used in any motor vehicle driven or operated upon the public
 704 highways of this state for agricultural shipment or hurricane
 705 debris removal, is exempt from all state and county taxes
 706 authorized or imposed under parts I and II of chapter 206,
 707 Florida Statutes, excluding the taxes imposed under s.
 708 206.41(1)(a) and (h), Florida Statutes. The exemption provided
 709 by this section is available to the fuel purchaser in an amount
 710 equal to the fuel tax imposed on fuel that was purchased for
 711 agricultural shipment or hurricane debris removal during the
 712 period from October 10, 2018, through June 30, 2019. The
 713 exemption provided by this section is only available through a
 714 refund from the Department of Revenue.

715 (2) As used in this section, the term:

716 (a) "Agricultural processing or storage facility" means
 717 property used or useful in separating, cleaning, processing,
 718 converting, packaging, handling, storing, and other activities
 719 necessary to prepare crops, livestock, related products, and
 720 other products of agriculture, and includes nonfarm facilities
 721 that produce agricultural products, in whole or in part, through
 722 natural processes, animal husbandry, and apiaries.

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

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726 Statutes.

727 (c) "Agricultural shipment" means the transport of any
 728 agricultural product from a farm, nursery, forest, grove,
 729 orchard, vineyard, garden, or apiary located in Okaloosa,
 730 Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf,
 731 Gadsden, Liberty, Franklin, Leon, or Wakulla County to an
 732 agricultural processing or storage facility.

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

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

738 (f) "Hurricane debris removal" means the transport of
 739 Hurricane Michael debris from a farm, nursery, forest, grove,
 740 orchard, vineyard, or apiary located in Okaloosa, Walton,
 741 Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden,
 742 Liberty, Franklin, Leon or Wakulla County.

743 (g) "Motor vehicle" and "public highways" have the same
 744 meanings as provided in s. 206.01, Florida Statutes.

745 (3) To receive a refund pursuant to this section, the fuel
 746 purchaser must apply to the Department of Revenue by December
 747 31, 2019. The refund application must include the following
 748 information:

749 (a) The name and address of the person claiming the
 750 refund.

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751 (b) The names and addresses of up to three owners of
752 farms, nurseries, forests, groves, orchards, vineyards, gardens,
753 or apiaries whose agricultural products were shipped or
754 hurricane debris was removed by the person seeking the refund
755 pursuant to this section.

756 (c) The sales invoice or other proof of purchase of the
757 fuel, showing the number of gallons of fuel purchased, the type
758 of fuel purchased, the date of purchase, and the name and place
759 of business of the dealer from whom the fuel was purchased.

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

762 (e) An affidavit executed by the person seeking the refund
763 pursuant to this section, including a statement that he or she
764 purchased and used the fuel for which the refund is being
765 claimed during the period from October 10, 2018, through June
766 30, 2019, for an agricultural shipment or hurricane debris
767 removal.

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

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

775 (6) This section is deemed a revenue law for the purposes

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776 | of ss. 213.05 and 213.06, Florida Statutes, and s. 72.011,
 777 | Florida Statutes, applies to this section.

778 | (7) This section operates retroactively to October 10,
 779 | 2018.

780 | (8) The Department of Revenue is authorized, and all
 781 | conditions are deemed met, to adopt emergency rules pursuant to
 782 | s. 120.54(4), Florida Statutes, for the purpose of implementing
 783 | this section. Notwithstanding any other provision of law,
 784 | emergency rules adopted pursuant to this subsection are
 785 | effective for 6 months after adoption and may be renewed during
 786 | the pendency of procedures to adopt permanent rules addressing
 787 | the subject of the emergency rules.

788 | Section 23. For the 2019-2020 fiscal year, the sum of
 789 | \$91,319 in nonrecurring funds is appropriated from the General
 790 | Revenue Fund to the Department of Revenue to administer this
 791 | act.

792 | Section 24. Except as otherwise expressly provided in this
 793 | act, this act shall take effect upon becoming a law.