

# POST-LEGISLATIVE REVIEW



DEPARTMENT OF REVENUE

# FLORIDA

# 2018

Changes to Florida Tax Laws

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The Florida Department of Revenue (Department) compiled this Post-Legislative Review to provide information about general laws enacted by the Florida Legislature during the 2018 Legislative Session.

Use this booklet for reference only. The discussion of each item is brief and may not include every detail of the law that could affect a taxpayer. Before applying the changes to a specific decision on taxes, please review the applicable statute or Department rule. For current statutes, please visit the Florida Legislature's website at [www.leg.state.fl.us](http://www.leg.state.fl.us).

If you have questions about tax issues, you may call Taxpayer Services at (850) 488-6800, request a written response to a tax question by writing to Taxpayer Services, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112 or send an email request to [DORGTA@floridarevenue.com](mailto:DORGTA@floridarevenue.com).

For additional information about the Department, please visit our website at [www.floridarevenue.com](http://www.floridarevenue.com).

We hope you find this information useful. We welcome your comments and suggestions. Please write to our Office of Legislative and Cabinet Services at Post Office Box 5906, Tallahassee, Florida 32314-5906 or email [jamie.peate@floridarevenue.com](mailto:jamie.peate@floridarevenue.com).



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**Abbreviations used in this publication:**

Ch. – Chapter	CS – Committee Substitute
Clerk – Clerk of the Court	F.S. – Florida Statutes
Eng. – Engrossed	HB – House Bill
HJR – House Joint Resolution	SB – Senate Bill
s. – section	ss. – sections

## CONSTITUTIONAL AMENDMENTS

### ➤ **Supermajority Vote for State Taxes or Fees**

*Effective Date:* Upon approval of electors

*Statute Reference:* N/A

*Chapter Law:* [HJR 7001](#)

Proposes an amendment to the Florida Constitution that would stipulate no state tax or fee may be imposed, authorized, or raised by the legislature, except through legislation approved by two-thirds of the membership of each house of the legislature. The proposed constitutional amendment must be approved by 60 percent of the voters during the 2018 general election and, if approved, would take effect January 8, 2019.

## CORPORATE INCOME TAX

### ➤ **Adoption of the 2018 U.S. Internal Revenue Code**

*Effective Date:* March 23, 2018 (Retroactive to January 1, 2018)

*Statute Reference:* Sections 220.03, 220.11, 220.1105, 220.13, and 220.63, F.S.

*Chapter Law:* [2018-119](#) (HB 7093, 2<sup>nd</sup> Eng.)

Updates the references in the Florida Income Tax Code to conform to the United States Internal Revenue Code (IRC) in effect January 1, 2018. Continues to require taxpayers to spread over a seven-year period the amount of accelerated deductions allowed for federal tax purposes.

### ➤ **Community Contribution Tax Credits**

*Effective Date:* July 1, 2018

*Statute Reference:* Sections 212.08(5)(p), 220.183, and 624.5105, F.S.

*Chapter Law:* Sections 44 and 51, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Authorizes the Department of Economic Opportunity to grant \$12.5 million for the 2018 – 2019 fiscal year, \$13.5 million for the 2019 – 2020 fiscal year, and \$10.5 million of Community Contribution Tax Credit for each subsequent fiscal year, under sections 212.08(5)(p), 220.183, and 624.5105, F.S., for projects that provide specified housing opportunities.

### ➤ **Contaminated Site Rehabilitation Tax Credit**

*Effective Date:* July 1, 2018

*Statute Reference:* Sections 220.1845 and 376.30781, F.S.

*Chapter Law:* Sections 6 and 7, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Authorizes the Department of Environmental Protection to grant \$18.5 million of Contaminated Site Rehabilitation Tax Credit against corporate income tax in the 2018 – 2019 fiscal year, and \$10 million of credit annually, in all subsequent fiscal years.

➤ **Credit for Contributions to Eligible Nonprofit Scholarship Funding Organizations**

*Effective Date:* July 1, 2018

*Statute Reference:* Sections 220.13, 220.1875, and 220.222, F.S.

*Chapter Law:* Sections 6 and 7, [2018-6](#) (HB 7055, 1<sup>st</sup> Eng.)

Requires that contributions made to an eligible nonprofit-scholarship funding organization must be made on or before the Florida corporate income tax due date, including valid extensions. If a taxpayer applies and is approved for a credit for contributions to a scholarship-funding organization after timely requesting an extension of time in which to file, the credit does not reduce the amount of tax due for purposes of determining whether a taxpayer was in compliance with the requirement to pay tentative tax. A taxpayer's noncompliance with the requirement to pay tentative taxes will result in the revocation and rescindment of approved credits for contributions made to eligible nonprofit scholarship-funding organizations, in addition to applicable penalties or interest due to noncompliance.

When a credit for contributions made to an eligible nonprofit scholarship-funding organization is added to federal taxable income in a previous year and taken as a deduction for federal income tax purposes in the current taxable year, the amount of the deduction is not required to be added back to federal taxable income in the current year.

➤ **Examination of the Tax Cuts and Jobs Act of 2017**

*Effective Date:* March 23, 2018 (Retroactive to January 1, 2018)

*Statute Reference:* N/A

*Chapter Law:* Section 3, [2018-119](#) (HB 7093, 2<sup>nd</sup> Eng.)

The Department must examine how the Tax Cuts and Jobs Act of 2017 affects Florida corporate income tax as a result of the state's adoption of the IRC.

The Department must monitor guidance provided by the Internal Revenue Service and other tax authorities and advisory groups and conduct at least two (2) public workshops to gather public input. The Department must develop a process outside of the public workshops for receiving public input regarding the Tax Cuts and Jobs Act of 2017 and its potential effects on the Florida corporate income tax and the businesses that pay the tax. By February 1, 2019, the Department must submit a report to the Governor, the President of the Senate, the Speaker of the House, and the chairs of appropriate legislative committees providing information gathered from the examination.

The Department must submit status reports to the chairs of appropriate legislative committees on August 3, 2018, and November 16, 2018. The status reports must include a brief description of the Department's activities and any relevant guidance issued by the Internal Revenue Service. The Department will consult with the Revenue Estimating Conference on the development of the required reports.

The 2019 Legislature will consider the February 1, 2019, report to determine whether adjustments to the automatic tax rate adjustment mechanism under section 220.1105, F.S., are needed.



➤ **Florida Tax Credit Scholarship Program**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 1002.395, F.S.

*Chapter Law:* Sections 15 and 48, [2018-6](#) (HB 7055, 1<sup>st</sup> Eng.)

Expands the time in which a corporate income tax filer may apply for a tax credit, permits the credit to be used for a prior taxable year if the credit is applied for before the date the taxpayer is required to file its annual return for such taxable year, including any valid extension of time to file. Also expands the time in which taxpayers are permitted to carry over unused portions of scholarship-funding tax credits to a subsequent year from five (5) years to ten (10) years. Taxpayers are no longer required to apply to the Department in order to use a carryforward tax credit. For prior year exception purposes, a taxpayer is permitted to reduce "any" estimated payment in that taxable year by the amount of the credit. These changes apply to taxable years beginning on or after January 1, 2018.

➤ **Tax Rate, Automatic Refunds, and Downward Adjustments**

*Effective Date:* March 23, 2018 (Retroactive to January 1, 2018)

*Statute Reference:* Sections 220.11, 220.1105, and 220.63, F.S.

*Chapter Law:* Sections 4, 5, and 6, [2018-119](#) (HB 7093, 2<sup>nd</sup> Eng.)

The Florida corporate income tax rate imposed, and the franchise tax imposed on banks and savings associations, may be adjusted downward for corporate income taxable years beginning January 1, 2019, and before January 1, 2020. The Department may be required to issue a refund of some taxes paid to taxpayers whose taxable year begins between April 1, 2017, and March 31, 2018.

No tax rate adjustments will be made, and no refunds will be granted if net collections for the 2018-2019 state fiscal year do not exceed 107 percent of the Revenue Estimating Conference's February 23, 2018, forecasted collections for that period.

Tax rate adjustments will be made if the net collections for the 2018-2019 state fiscal year exceed 107 percent of the Revenue Estimating Conference's forecasted collections for that period.

The Department will calculate the tax rate imposed by October 1, 2019. The Department will report the results of such calculation to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

Tax rate adjustments pursuant to this section are repealed for taxable years beginning on or after January 1, 2020.

The amount by which net collections exceed adjusted forecasted collections for the 2018-2019 fiscal year will be used to provide refunds to corporate income taxpayers under certain conditions.

The Department will determine total eligible tax liability, the taxpayer refund share for each eligible taxpayer, and the taxpayer refund for each eligible taxpayer no later than February 15, 2020. The Department will refund each eligible taxpayer no later than March 1, 2020.

Authorizes the Department to adopt emergency rules to administer the exemption, which would be effective for six months and may be renewed during permanent rulemaking activities.

## DOCUMENTARY STAMP TAX

### ➤ Exemption for Housing Bonds and Certain Notes and Mortgages

*Effective Date:* July 1, 2018

*Statute Reference:* Sections 159.621, 201.02, and 201.25, F.S.

*Chapter Law:* Sections 6, 21, and 22, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Provides an exemption from excise tax on any note or mortgage given in connection with a loan made by a housing finance authority or given on behalf of the housing finance authority in connection with the purchase, construction, rehabilitation, or refinancing of single-family residences. The housing finance authority must record an affidavit affirming that the loan was made by or on behalf of the housing finance authority at the time of recordation of the note or mortgage. Clarifies that deeds that transfer Florida real property in connection with financing by a housing finance authority are not exempt from tax.

Provides for an exemption from documentary stamp tax on a document that transfers an interest in homestead property between spouses, where the only consideration for the transfer is the amount of a mortgage or other lien encumbering the homestead property at the time the property is transferred, and the transfer is recorded within one year after the date of their marriage.

Provides an exemption from documentary stamp tax for all loans made by the Florida Small Business Emergency Bridge Loan Program in response to a disaster declared to be a state of emergency by the Governor or by executive order or proclamation, as well as for all loans made by the Agricultural Economic Development Program to agricultural producers that experience loss from a natural disaster or socioeconomic condition or event.

## FUEL TAX

### ➤ Aviation Fuel Refund for Certain Air Carriers

*Effective Date:* July 1, 2019

*Statute Reference:* Section 206.9826, F.S.

*Chapter Law:* Section 28, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Provides for a refund of 1.42 cents per gallon of the aviation fuel tax paid by specified air carriers. This refund combined with another in s. 206.9855, F.S., for air carriers that are in the business of transporting persons or property for compensation or hire, may not exceed 4.27 cents per gallon.

### ➤ Export of Tax-Free Fuels.

*Effective Date:* July 1, 2018

*Statute Reference:* Section 206.052, F.S.

*Chapter Law:* Section 27, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Provides an exemption from motor fuel taxes to licensed terminal suppliers that purchase fuel for export from another terminal supplier when certain requirements are met.

➤ **Levy of Natural Gas Fuel Tax, Registration, Reporting.**

*Effective Date:* July 1, 2018

*Statute Reference:* Sections 206.9952, 206.9955, and 206.996, F.S.

*Chapter Law:* Sections 29, 30, and 31, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Postpones the date of the imposition of natural gas fuel taxes on natural gas fuel used in motor vehicles from January 1, 2019, to January 1, 2024. Requires natural gas fuel retailers to be licensed to report and pay tax and begin filing returns effective January 1, 2024.

➤ **Refund of Taxes on Fuel Used for Agricultural Shipment After Hurricane Irma**

*Effective Date:* September 10, 2017

*Statute Reference:* N/A

*Chapter Law:* Section 59, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Provides a refund of all fuel taxes imposed under parts I and II of Chapter 206, F.S., excluding the tax imposed under s. 206.41(1)(a) and (h), F.S., on fuel used by motor vehicles operated upon public highways in Florida for agricultural shipment during the period from September 10, 2017, through June 30, 2018, when certain requirements are met.

Authorizes the Department to adopt emergency rules to administer the exemption, which will be effective for six months and may be renewed during permanent rulemaking activities.

## PROPERTY TAX OVERSIGHT

### Exemptions

➤ **Florida Interlocal Cooperation Act of 1969**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 163.01, F.S.

*Chapter Law:* Section 7, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Section 163.01, F.S., provides the basis of mutual advantage and enables local governments to cooperate with one another to provide services and facilities that best address various factors that affect the needs and development of local communities. Provides that a legal entity created under this paragraph that performs essential government functions is not required to pay any taxes or assessments of any kind on any property it acquires or uses for those essential government functions.

Clarifies the property tax exemption in this statute by stating that the exemption applies whether the property is within or outside the jurisdiction of the legal entity's members. It also clarifies that the exemption applies regardless of whether the legal entity enters agreements with private firms or entities to manage, operate, or improve the utilities the separate legal entity owns.

➤ **Exemption for Deployed Servicemembers**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 196.173, F.S.

*Chapter Law:* Section 15, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Section 196.173(2), F.S., provides a list of designated military operations in which a deployed servicemember can participate and receive an exemption from property taxes in the following tax year. The law provides an end date to Operation Enduring Freedom of December 31, 2014 and removes Operation New Dawn and Operation Odyssey Dawn from the list of designated military operations.

➤ **Exemption for Surviving Spouse of Disabled Ex-Servicemember**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 196.24, F.S.

*Chapter Law:* Section 16, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Section 196.24, F.S., provides an exemption for honorably discharged servicemembers who were disabled to a degree of 10 percent or more during wartime service; allows for the carry-over of this exemption to an unremarried surviving spouse.

The previous requirement that an unremarried surviving spouse have been married to the disabled ex-servicemember for at least five years before the disabled ex-servicemember's death has been removed.

## **Hurricane or Natural Disaster Abatement**

➤ **Five-Year Grace Period for Lands Classified as Agricultural**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 193.461, F.S.

*Chapter Law:* Section 1, [2018-84](#) (CS/CS/SB 740, 1<sup>st</sup> Eng.)

Article VII, Section 4, of the Florida Constitution authorizes property appraisers to value certain types of property based on their current use. Section 193.461, F.S., provides that property appraisers assess agricultural land based on its current use rather than its fair market value. Section 193.461(6)(c), F.S., provides that certain structures attached physically to the land are a part of the average yields per acre and have no separately assessable contributory (taxable) value.

Amends s. 193.461(6)(c), F.S., to provide that screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements are a part of the average yields per acre and have no separately assessable value.

Adds s. 193.461(7)(c), F.S., to require agricultural lands that incur damage from a natural disaster, for which the Governor declares a state of emergency and results in halting agricultural

production, to be classified as agricultural lands for five years following termination of the emergency declaration. However, if the lands are diverted from agricultural use to nonagricultural use during or after the five-year recovery period, the property appraiser must assess the lands at fair market value using the factors for deriving just valuation in s. 193.011, F.S. This provision applies retroactively to natural disasters that occurred on or after July 1, 2017.

➤ **Assessment of Homestead Property**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 193.155, F.S.

*Chapter Law:* Section 9, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Section 193.155(8), F.S., provides the basis for the portability of homestead assessment differentials and the abandonment of homestead property. The section is amended to say for purposes of receiving an assessment reduction under this subsection, an owner of a homestead property that was significantly damaged or destroyed as a result of a named tropical storm or hurricane may elect, in the calendar year following the named tropical storm or hurricane, to have the significantly damaged or destroyed homestead deemed to have been abandoned as of the date of the named tropical storm or hurricane, even though the owner received a homestead exemption on the property as of January 1 of the year immediately following the named tropical storm or hurricane. The election is available only if the owner establishes a new homestead as of January 1 of the second year immediately following the storm or hurricane. This section applies to homestead property damaged or destroyed on or after January 1, 2017.

➤ **Assessment of Citrus Fruit Packing and Processing Equipment**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 193.4516, F.S.

*Chapter Law:* Sections 10 and 11, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Property appraisers assess all tangible personal property in the county at its highest and best use on January 1.

Creates s. 193.4516, F.S., which provides that, for ad valorem taxation purposes and applying to the 2018 tax roll only, tangible personal property that a citrus fruit packing or processing facility owns and operates will have a market value no greater than its value for salvage, provided the facility no longer uses the tangible personal property in its operation because of Hurricane Irma or citrus greening.

In this section, the term “citrus” has the same definition as in s. 581.011(7), F.S. The provisions of this section apply to the 2018 property tax roll.

➤ **Assessment of Lands Classified as Agricultural**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 193.461, F.S.

*Chapter Law:* Sections 12 and 13, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Amends s. 193.461, F.S. to add that lands classified for assessment purposes as agricultural lands, which are not being used for agricultural production because of a hurricane that made landfall in Florida during 2017, must continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. This subsection does not cover lands converted to nonagricultural use, which the property appraiser must assess as otherwise provided by law.

The provisions of this section apply to the 2018 property tax roll.

➤ **Value Adjustment Board Hearings**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 194.032, F.S.

*Chapter Law:* Section 14, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Florida law authorizes a value adjustment board to meet before the Department approves the assessment rolls, but not earlier than July 1, to hear appeals pertaining to the property appraiser's denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and certain property tax deferrals.

Allows a value adjustment board to hear appeals pertaining to denied tax abatements under s. 197.318, F.S., before the Department approves the assessment rolls but not earlier than July 1.

➤ **Abatement of Taxes for Hurricane Damage or Destruction**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 197.318, F.S.

*Chapter Law:* Section 17, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Creates s. 197.318, F.S., providing definitions and a relief credit for homestead parcels on which the defined residential improvements were damaged or destroyed by a hurricane that occurred in 2016 or 2017, namely hurricanes Hermine, Matthew, and Irma. If the residential improvement is rendered uninhabitable for at least 30 days due to a hurricane that occurred during the 2016 or 2017 calendar year, taxes initially levied in 2019 may be abated.

The tax credit is in the form of a refund. The amount of the credit reflects the value of the homestead structure for the portion of 2016 or 2017 that it was uninhabitable as a consequence of hurricane damage. Property owners must submit an application to the property appraiser by March 1, 2019, identifying the residential parcel on which the residential improvement was damaged or destroyed, the hurricane that caused the damage or destruction, the date the damage or destruction occurred, and the number of days the property was uninhabitable during either the 2016 or 2017 calendar year.

The application is reviewed by the property appraiser to determine if certain qualifications are met and, if qualified, the applicant is entitled to a tax abatement. For those that qualify, the property appraiser will issue an official written statement to the tax collector by April 1, 2019. The tax collector will calculate the damage differential and disaster relief credit and process a refund in an amount equal to the disaster relief credit.

No later than May 1, 2019, the tax collector must notify the Department of the total reduction in taxes for all properties that received an abatement and the governing board of each affected local government of the reduction that will occur in that local government's taxes.

This section applies retroactively to January 1, 2016, and expires January 1, 2021.

➤ **Offset for Tax Loss - Reductions in Value from Hurricane Damage or Destruction**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 218.131, F.S.

*Chapter Law:* Section 41, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Creates s. 212.131, F.S. requiring the legislature to appropriate money to offset the reductions in ad valorem tax revenue that Monroe County and fiscally constrained counties experience as a direct result of the implementation of s. 197.318, F.S. The Department will distribute the appropriated funds in January 2020 among the affected taxing jurisdictions based on each jurisdiction's reduction in ad valorem tax revenue resulting from the implementation.

By November 15, 2019, each affected taxing jurisdiction must apply to the Department to participate in the distribution of the appropriation and provide documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner the Department prescribes. The documentation must include a copy of the tax collector's notice required by s. 197.318(4)(b), F.S., which reports to the affected taxing jurisdiction the reduction in ad valorem taxes it will incur because of s. 197.318, F.S.

If Monroe County, a fiscally constrained county, or an eligible taxing jurisdiction fails to apply for the distribution, its share will revert to the fund from which the legislature made the appropriation.

➤ **Offset for Tax Loss - Reductions in Value of Citrus Fruit Packing and Processing Equipment**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 218.135, F.S.

*Chapter Law:* Section 42, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Creates s. 218.135, F.S. directing the legislature to appropriate money to offset the reductions in ad valorem tax revenue fiscally constrained counties experience as a direct result of the implementation of s. 193.4516, F.S. The Department will distribute the appropriated funds in January 2019 among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation of s. 193.4516, F.S.

By November 15, 2018, each fiscally constrained county must apply to the Department to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner the Department prescribes. The property appraiser in each fiscally constrained county must prepare the documentation, which must include an estimate of the reduction in taxable value directly attributable to the implementation of s. 193.4516, F.S., for all county taxing jurisdictions in the county.

The documentation must also include the county millage rates applicable in all these jurisdictions for the current year. For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue will be 95 percent of the estimated reduction in taxable value multiplied by the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally

constrained county fails to apply for the distribution, its share will revert to the fund from which the legislature made the appropriation.

## Multiple Parcel Buildings

### ➤ Assessment of Multiple Parcel Buildings

*Effective Date:* July 1, 2018

*Statute Reference:* Section 193.0237, F.S.

*Chapter Law:* Section 8, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Defines “multiple parcel building” as a building, other than a building consisting entirely of a single condominium, timeshare, or cooperative, which contains separate parcels that are vertically located, in whole or in part, on or over the same land. It defines “parcel” as “a portion of a multiple parcel building which is identified in a recorded instrument by a legal description that is sufficient for record ownership and conveyance by deed separately from any other portion of the building.” It defines “recorded instrument” as “a declaration, covenant, easement, deed, plat, agreement, or other legal instrument, other than a lease, mortgage, or lien, which describes one or more parcels in a multiple parcel building and which is recorded in the public records of the county where the multiple parcel building is located.”

States that the property appraiser may not separately assess the value of land on which a multiple parcel building is located, regardless of ownership, and must allocate the value among and include it in the just value of all the parcels in the multiple parcel building.

The property appraiser, for assessment purposes, must allocate all of the just value of the land among the parcels in a multiple parcel building in the same proportion that the just value of the improvements in each parcel bears to the total just value of all the improvements in the entire multiple parcel building.

A condominium, timeshare, or cooperative may be created within a parcel in a multiple parcel building. The property appraiser must further allocate any land value allocated to the just value of a parcel containing a condominium among the condominium units in that parcel in the manner s. 193.023(5), F.S., requires. The property appraiser must further allocate any land value allocated to the just value of a parcel containing a cooperative among the cooperative units in that parcel in the manner s. 719.114, F.S., requires.

All provisions of a recorded instrument affecting a parcel that is in a multiple parcel building and has been sold for taxes or special assessments survive and are enforceable after the issuance of a tax deed or master’s deed, or upon foreclosure of an assessment, a certificate or lien, a tax deed, a tax certificate, or a tax lien to the same extent that the provisions would be enforceable against a voluntary grantee of the title immediately before the delivery of the tax deed, master’s deed, or clerk’s certificate of title.

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

### ➤ Non-Ad Valorem Assessments on Multiple Parcel Buildings

*Effective Date:* July 1, 2018



*Statute Reference:*        *Section 197.3631, F.S.*

*Chapter Law:*            *Section 18, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)*

States that for non-ad valorem special assessments based on the size or area of the land containing a multiple parcel building, regardless of ownership, the special assessment must be levied on and allocated among all the parcels in the multiple parcel building on the same basis that the land value is allocated among the parcels in s.193.0237(3), F.S. For non-ad valorem assessments not based on the size or area of the land, each parcel in the multiple parcel building is subject to a separate assessment.

## **Tax Deeds**

### ➤ **Tax Deed Application**

*Effective Date:*        *July 1, 2018*

*Statute Reference:*    *Section 197.502, F.S.*

*Chapter Law:*         *Section 1, [2018-160](#) (CS/CS/HB 1383)*

Amends s. 197.502(2), F.S., to require the certificate holder applying for a tax deed to pay the costs required to bring the property to sale, including property information searches, mailing costs, and the costs of resale. Also, it requires the tax collector to cancel a tax deed application if the certificate holder fails to pay the costs to bring the property to sale within 30 days after notice from the clerk's office. It provides for taxes and costs associated with a canceled tax deed to earn interest at the bid rate for the certificate on which the application was based.

Amends s. 197.502(4)(b), F.S., to add that the persons required to be notified of the tax deed sale include any lienholder of record who has recorded a lien against the property described in the tax certificate if an address appears on the recorded lien or, if the lienholder is a financial institution that has designated an address with the Department of State, then the clerk of court must send the notice to the address on file with the Department of State.

Amends s. 197.502(4)(c), F.S., to add that the persons required to be notified of the tax deed sale include any mortgagee of record if an address appears on the recorded mortgage, or if the mortgagee has designated an address with the Department of State, then the clerk of court must send the notice to the address on file with the Department of State.

Amends s. 197.502(5)(a), F.S., to require tax collectors to contract with title companies or abstract companies to determine who must receive notice and who receives the information. It also provides that a property information report is defined in s. 627.7843(1), F.S.

Amends s. 197.502(5)(b), F.S., revising a requirement that any fee paid for an initial property information report and any fee paid for any update must be collected at the time of application and added to the opening bid.

Creates s. 197.502(5)(c), F.S, to require the clerk to record a notice of tax deed application in the official records to provide notice of the pendency of a tax deed application after the tax collector submits a tax deed application to the clerk. The notice remains effective for one year from the date of recording. Any person acquiring an interest in the subject property after the recording of the notice of tax deed application is on notice of the pending tax deed sale, and the clerk is not required to provide additional notice. The sale of the property automatically releases any recorded notice of tax deed application. If the property owner redeems the property, the clerk must record a release of the notice of tax deed application on payment of fees. The contents of

the notice must be the same as the contents of the notice of publication that s. 197.512, F.S., requires. The clerk must collect the cost of recording at the time of application and add it to the opening bid.

Adds statutory references for the advertisement and administration of a tax deed sale and provides what constitutes adequate notice of the application of the tax deed and the sale at public auction. Adds that the opening bid at the county-held action for non-homestead property must include current taxes, if due. For individual certificates, the amount required to redeem the applicant's tax certificate includes additional clerk-incurred costs or fees and current taxes, if due.

➤ **Notice of Tax Deed Application**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 197.522, F.S.

*Chapter Law:* Section 2, [2018-160](#) (CS/CS/HB 1383)

Creates s. 197.522(3), F.S., to provide that when serving notices in this section, the clerk of the circuit court may rely on the addresses the tax collector provides. The clerk has no duty to seek further information to validate the addresses because property owners are presumed to know that taxes are due and payable annually under s. 197.122, F.S.

➤ **Disbursement of Proceeds of Tax Deed Sales**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 197.582, F.S.

*Chapter Law:* Section 3, [2018-160](#) (CS/CS/HB 1383)

Amends s. 197.582, F.S., revising and adding requirements and procedures for the clerk's holding, payment, disbursement, and distribution of certain excess proceeds from a tax deed sale.

Provides that if the property is purchased for an amount exceeding the certificate holder's statutory bid, the clerk must pay over and disburse the excess as specified. If the opening bid included the homestead assessment, the clerk must treat that amount as surplus and distribute it in the same manner. The clerk distributes the excess for the payment of any tax certificates not incorporated in the tax deed application and omitted taxes, if any.

Requires the clerk to mail notices to the persons at the addresses provided in s. 197.502(4), F.S., notifying them of the funds held for their benefit and provides the required format for the notice. The claimant must file a notarized statement of claim with the clerk's office within 120 days after the date of the notice. This subsection bars lienholder claims that are not filed by the 120-day deadline.

Adds that the mailed notice must include a form for making a claim. Service charges and the costs of mailing must be paid out of the surplus funds held by the clerk. If the clerk or comptroller certifies that the surplus funds are not sufficient to cover the service charges and mailing costs, the clerk will receive the total amount of surplus funds as a service charge. Removes the requirements that the clerk hold and disburse excess proceeds in the same manner as unclaimed redemption moneys in s. 197.473, F.S. Provides the required format for the statement of claim to surplus proceeds of a tax deed sale and revises procedures and requirements relating to the clerk's determination of the priority and payment of claims.

Creates new subsections to:

- Provide the filing date for the claim when utilizing various filing methods.
- Bar claims, except for a property owner's claim, if the claimant does not file with the clerk on or before close of business on the 120th day after the date of the mailed notice and all claims for them are forever barred.
- Provide that 90 days after the claim period expires, the clerk may either file an interpleader action in circuit court to determine proper disbursement or pay the excess funds according to the clerk's determination of the priority of proper claims using the information the claimants provided. An action may not be filed to require payment of surplus funds until the claim and review periods expire.

Other subsections are created to:

- Require a holder of a governmental lien of record, other than a federal government lien or ad valorem tax lien, to file a request for disbursement of surplus funds within 120 days after the clerk mails the notice of surplus funds. The clerk must disburse payments to governmental units for the payment of any lien of record a governmental unit holds against the property, including any tax certificates not incorporated in the tax deed application and omitted taxes, before disbursing the surplus funds to nongovernmental claimants.
- Provide that the tax deed recipient may directly pay all liens to governmental units which could have been requested from surplus funds. When filing a timely claim with proof of payment, the tax deed recipient is entitled to receive from the surplus funds payment for all amounts the tax deed recipient paid to governmental units in the same priority as the original lienholder.
- Provide that if the clerk does not receive claims for surplus funds in the 120-day claim period as required, there is a conclusive presumption that the legal titleholder of record, is entitled to the surplus funds. The clerk must process the surplus funds provided in Chapter 717, F.S., regardless of whether the legal titleholder is a resident of the state.

This law removes the requirement that, if unresolved claims against the property exist on the date the property is purchased, the clerk will pay the excess funds according to the priorities of the claims. It removes the requirement that, if a lien appears to be entitled to priority and the lienholder has not made a claim against the excess funds, payment may not be made on any lien that is junior in priority. It removes the provision that, if potentially conflicting claims to the funds exist, the clerk may initiate an interpleader action against the lienholders involved, and the court determines the proper distribution of the interpleaded funds. It removes the provision that the clerk may move the court for an award of reasonable fees and costs from the interpleaded funds.

#### ➤ **Easements for Support of Certain Improvements**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 197.572, F.S.

*Chapter Law:* Section 19, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Section 197.572, F.S., states that when any lands are sold for the nonpayment of taxes or a governmental unit or agency issues any tax certificate on those lands for unpaid taxes or under any tax lien foreclosure proceeding, the land will continue to be subject to any easement for drainage or for ingress and egress to and from other land.

Amends s. 197.572, F.S. to state that when any lands are sold for the nonpayment of taxes or a governmental unit or agency issues any tax certificate on those lands for unpaid taxes or under any tax lien foreclosure proceeding, the land will continue to be subject to any easement that supports improvements that may be constructed above the lands.

➤ **Survival of Restrictions and Covenants After Tax Deed Sale**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 197.573, F.S.

*Chapter Law:* Section 20, [2018-118](#) (CS/HB 7087, 2<sup>nd</sup> Eng.)

Section 197.573, F.S., provides details pertaining to the survival of deed restrictions and covenants after tax deed sales.

Amends s. 197.573, F.S. to provide that this section does not protect covenants that provide a lien for assessments accruing after a tax deed, master's deed, or clerk's certificate of title to a condominium association, homeowners' association, property owners' association, or other person having assessment powers under these covenants.

## SALES TAX

➤ **Clothing and School Supplies Sales Tax Holiday**

*Effective Date:* March 23, 2018

*Statute Reference:* N/A

*Chapter Law:* Section 54, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Exempts, during the period from August 3, 2018, through August 5, 2018, sales of clothing, wallets, or bags having a selling price of \$60 or less per item; and sales of school supplies having a selling price of \$15 or less per item.

“Clothing” is defined as any article of wearing apparel, including all footwear except skis, swim fins, roller blades, and skates, intended to be worn on or about the human body. Excludes watches, watchbands, jewelry, umbrellas, and handkerchiefs.

“School supplies” is defined as 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.

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

Provides that a business which has less than 5 percent of its revenue from the exempted items may elect not to participate in the holiday. If opting out, a dealer must notify the Department in writing of that election by August 1, 2018, and must post a copy of that notice in a conspicuous location at its place of business.

Authorizes the Department to adopt emergency rules to administer the sales tax holiday.

➤ **Brackets Applicable to Taxable Transactions**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.12, F.S.

*Chapter Law:* Section 37, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Provides the Department with authority to provide a bracket applicable to payments made for the use of commercial real property.

➤ **Materials Used to Repair Nonresidential Farm Buildings Damaged by Hurricane Irma**

*Effective Date:* September 10, 2017

*Statute Reference:* N/A

*Chapter Law:* Section 58, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Authorizes an exemption from sales tax from September 10, 2017, through May 31, 2018, for sales of building materials used to repair a nonresidential farm building that was damaged as a direct result of impact from Hurricane Irma. The exemption is available only through refund and is retroactive to September 10, 2017. The owner of the building materials or owner of the real property where the building is located must apply for refund by December 31, 2018. The application for refund must be accompanied with an affidavit executed by the owner of the building materials or owner of the real property where the building is located confirming that the requirements for exemption have been met.

Authorizes the Department to adopt emergency rules to administer the exemption, which will be effective for six months and may be renewed during permanent rulemaking activities.

➤ **Community Contribution Tax Credit for Donations**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.08(5)(p), F.S.

*Chapter Law:* Section 36, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Authorizes the Department of Economic Opportunity to grant \$12.5 million for the 2018 – 2019 fiscal year, \$13.5 million for the 2019 – 2020 fiscal year, and \$10.5 million of Community Contribution Tax Credit for each subsequent fiscal year, under ss. 212.08(5)(p), 220.183, and 624.5105, F.S., for projects that provide specified housing opportunities.

➤ **Disaster Preparedness Supplies Sales Tax Holiday**

*Effective Date:* March 23, 2018

*Statute Reference:* N/A

*Chapter Law:* Section 55, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Exempts from June 1, 2018, through June 7, 2018:

- A portable self-powered light source selling for \$20 or less
- A portable self-powered radio, two-way radio, or weatherband radio selling for \$50 or less
- A tarpaulin or other flexible waterproof sheeting selling for \$50 or less
- A ground anchor system or tie-down kit selling for \$50 or less
- A gas or diesel fuel tank selling for \$25 or less
- A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding

- automobile and boat batteries, selling for \$30 or less
- A nonelectric food storage cooler selling for \$30 or less
- A portable generator used to provide light or communications or to preserve food in the event of a power outage selling for \$750 or less
- Reusable ice selling for \$10 or less

These exemptions do not apply to sales made within a theme park or entertainment complex, a public lodging establishment, or an airport.

Provides an appropriation of \$70,072 to the Department for the 2017 - 2018 fiscal year for purposes of administering the sales tax holiday. Authorizes the Department to adopt emergency rules to administer the sales tax holiday.

➤ **Electricity Used in Recycling**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.08(7)(ff), F.S.

*Chapter Law:* Section 36, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Extends the exemption for charges for electricity or steam used to operate machinery and equipment at a fixed location in Florida to include purchases made by recyclable material merchant wholesalers.

➤ **Equipment Used to Generate Emergency Electric Energy**

*Effective Date:* July 1, 2017

*Statute Reference:* Chapter 212, Sections 400.021 and 429.02 F.S.

*Chapter Law:* Section 56, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Creates an exemption from sales and use tax for generators used to generate emergency electric energy at nursing homes and assisted living facilities from the period of July 1, 2017, through December 31, 2018. The exemption is limited to a maximum of \$15,000 in tax per facility. The exemption can be taken at the time of purchase or through a refund from the Department. Taxpayers will have until August 24, 2018, to submit a refund application for purchases made before March 23, 2018. Taxpayers will have six months from the date of purchase to submit a refund application for purchases made after March 23, 2018.

The Department may adopt emergency rules to administer this exemption, which will be effective for six months and may be renewed during permanent rulemaking activities.

➤ **Materials Used to Repair Agricultural Fences Damaged by Hurricane Irma**

*Effective Date:* September 10, 2017

*Statute Reference:* N/A.

*Chapter Law:* Section 57, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Authorizes an exemption from sales tax from September 10, 2017, through May 31, 2018, for sales of fencing materials used to repair damage to fences caused as a direct result of impact from Hurricane Irma. The exemption is available only through refund and is retroactive to

September 10, 2017. The owner of the fencing materials or owner of the real property where the fence is located must apply for refund by December 31, 2018. The application for refund must be accompanied with an affidavit executed by the owner of the fencing materials or owner of the real property where the fence is located, confirming that the requirements for exemption have been met.

Authorizes the Department to adopt emergency rules to administer the exemption, which will be effective for six months and may be renewed during permanent rulemaking activities.

➤ **Florida Sales Tax Credit Scholarship Program**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.099, F.S.

*Chapter Law:* Sections 1 and 47, [2018-6](#) (HB 7055, 1<sup>st</sup> Eng.)

Authorizes a credit for the tenant, lessee, or licensee of real property against the tax imposed for the license to use or lease of real property that makes an eligible contribution to an eligible nonprofit scholarship-funding organization. The credit is based on the amount the tenant or licensee contributes to the nonprofit scholarship-funding organization. The credit is to be claimed by the person receiving the rent or license fee when the tax is remitted to the Department.

The tenant or licensee must apply to the Department and provide required information in order to receive credit approval. The Department will approve up to \$57.5 million of credits per state fiscal year on a “first come, first served” basis, by issuing an approval letter to the applicant and the applicant’s designated scholarship-funding organization. Unused credits may be claimed for up to 10 years.

The Department is required to notify a scholarship-funding organization within 10 days after an authorized applicant elects to rescind a portion of its authorized tax credit. The amount of credit rescinded will become available to another qualified applicant on a “first come, first served” basis.

Provides an appropriation of \$150,000 to the Department to implement the credit program. Authorizes the Department to adopt rules to administer the credit.

➤ **Gas and Electricity Used in Agriculture**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.08(5)(e), F.S.

*Chapter Law:* Section 36, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Expands the exemption for butane gas, propane gas, natural gas, and all other forms of liquefied petroleum gases to include persons raising aquaculture products and broadens the exemption to include butane gas, propane gas, natural gas, and all other forms of liquefied petroleum gases used directly or indirectly for the production, packing, or processing of aquacultural products when such activities occur off the farm.

Expands the exemption provided for electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm to include persons raising aquaculture products. The bill also expands the exemption for electricity used in a packinghouse by including the term “fish” in the definition of a packinghouse.

➤ **Hope Scholarship Program**

*Effective Date:* July 1, 2018

*Statute Reference:* Sections 212.1832, 213.053, and, 1002.40, F.S.

*Chapter Law:* Sections 3, 5, and 16, [2018-6](#) (HB 7055, 1<sup>st</sup> Eng.)

Authorizes a credit in the amount of \$105 against the sales and use tax due by the purchaser of a motor vehicle for contributions made by the purchaser to an eligible nonprofit scholarship-funding organization to be used to administer the Hope Scholarship Program. The credit shall be claimed by the purchaser at the time of purchase, and then reported as a credit by a motor vehicle dealer, designated agent, or private tag agency on the appropriate return.

The Department is required to provide an affected nonprofit scholarship-funding organization information regarding the identity of the dealer and the difference of the amount of Hope Scholarship credits claimed by the dealer from the amount of contributions remitted to designated scholarship-funding organizations.

The Department is required to adopt rules regarding the administration of the scholarship-funding tax credits.

➤ **Machinery and Equipment Used in Aquaculture**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.08(5)(t), F.S.

*Chapter Law:* Section 36, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Creates an exemption for industrial machinery and equipment purchased for use in aquacultural activities at fixed locations. Defines “aquacultural activities” as the business of the cultivation of aquatic organisms and certification under s. 597.004, F.S.

➤ **Machinery and Equipment Used in Fish and Aquatic Plant Farming**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 212.08(7)(jjj), F.S.

*Chapter Law:* Section 36, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Expands the exemption for industrial machinery and equipment used in eligible manufacturing businesses to include industries classified as establishments primarily engaged in (1) farm raising of aquatic animals (except finfish and shellfish) and/or (2) farm raising of aquatic plants. Alligator, algae, frog, seaweed, or turtle production is included in this industry.

➤ **Recycling Roll Off Containers**

*Effective Date:* January 1, 2019

*Statute Reference:* Section 212.08(7)(ooo), F.S.

*Chapter Law:* Section 36, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)



Creates an exemption for purchases of recycling roll off containers by recyclable material merchant wholesalers.

➤ **Reduction of the Tax Rate for the Lease, Rental, or License to Use Real Property**

*Effective Date:* January 1, 2019

*Statute Reference:* Section 212.031, F.S.

*Chapter Law:* Section 33, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Amends s. 212.031(1)(c), F.S., providing that the tax imposed on the rental or license fees charged by the person charging or collecting the rental or license fee for the use of commercial rental property is reduced from 5.8 percent to 5.7 percent.

Amends s. 212.031(1)(d), F.S., providing that the tax imposed on the value of property, goods, wares, merchandise, services, or other thing of value, when the rental or license fee for the use of commercial real property is paid by way of property, goods, wares, merchandise, services, or other thing of value, is reduced from 5.8 percent to 5.7 percent.

## TAX ADMINISTRATION

➤ **Confidentiality and Information Sharing**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 213.053, F.S.

*Chapter Law:* Section 40, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.); Section 4, 2018-6 (HB 7055, 1<sup>st</sup> Eng.)

Adds the taxpayers' rights advocate and the coordinator of the Office of Economic and Demographic Research or his or her authorized agent, to those authorized to receive information received by the Department of Revenue in connection with the administration of taxes.

Requires the Department to provide a list of the 200 taxpayers with the greatest total reported corporate income or franchise tax due to requesting eligible nonprofit scholarship-funding organizations once per year. This list must be in alphabetical order and identify taxpayers' names and addresses, but not the amount of tax owed by any taxpayer. The nonprofit organizations are bound by the same requirements of confidentiality with respect to this information, and are subject to the same penalties for violations, as the Department.

➤ **Marriage License Fees**

*Effective Date:* January 1, 2019

*Statute Reference:* Section 741.01, F.S.

*Chapter Law:* Section 52, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Provides that \$12.50 of the \$25 marriage license application fee paid to the clerk of the court is to be deposited into the State Courts Revenue Trust Fund. The remaining \$12.50 continues to be deposited into the General Revenue Fund.

➤ **Noncriminal Traffic Infractions Penalties**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 318.14, F.S.

*Chapter Law:* Section 46, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Reduces the civil penalty imposed for certain traffic citations required to be deposited in the State Courts Revenue Trust Fund from 18 percent to 9 percent.

➤ **Taxpayers' Rights Advocate**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 20.21, F.S.

*Chapter Law:* Section 1, 2, and 39, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Authorizes the Chief Inspector General to appoint and remove from office the taxpayers' rights advocate and requires the taxpayers' rights advocate to report to the Chief Inspector General. The taxpayers' rights advocate is required to furnish an annual report to the Governor, President of the Senate, Speaker of the House, and Chief Inspector General that contains the following:

- The objective of the taxpayers' rights advocate for the upcoming fiscal year;
- The number of complaints filed in the previous fiscal year;
- A summary of resolutions or outstanding issues from the previous fiscal year report;
- A summary of the most common problems encountered by taxpayers, including a description of the nature of the problems and the number of complaints;
- The initiatives taken or planned to be taken by the taxpayers' rights advocate to improve taxpayer services and the department's responsiveness;
- Recommendations for administrative or legislative action to resolve taxpayer problems.

The annual report must contain a complete analysis in addition to statistical information.

➤ **Trial and Appellate Proceedings Filing Fees**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 28.241, F.S.

*Chapter Law:* Section 3 and 4, [2018-118](#) (HB 7087, 2<sup>nd</sup> Eng.)

Redirects the first \$1.5 million in foreclosure filing fees remitted to DOR, for fiscal year 2018-2019, for claims of more than \$50,000, but less than \$250,000, from the General Revenue Fund to the Miami-Dade Clerk of Court. Effective January 1, 2019, the deposit of the \$100 fee paid by attorneys appearing pro hoc vice, \$50 will be transferred for deposit into the General Revenue Fund, and \$50 will be transferred for deposit into the State Courts Revenue Trust Fund.

➤ **Executive Steering Committee for Replacement of FLAIR Subsystem**

*Effective Date:* July 1, 2018

*Statute Reference:* N/A

*Chapter Law:* Section 53, [2018-10](#) (HB 5003, 1<sup>st</sup> Eng.)

Requires the Department's continued appointment of a Department employee, familiar with the Department's SUNTAX system, to be a member of the executive steering committee to oversee the replacement of specified components of the Florida Accounting Information Resource Subsystem (FLAIR) and the Cash Management Subsystem (CMS).

➤ **Transfers to Shared County/State Juvenile Detention Trust Fund**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 218.23, F.S.

*Chapter Law:* Section 35, [2018-10](#) (HB 5003, 1<sup>st</sup> Eng.)

Extends the Department's requirements of transferring withheld fund amounts from counties, as determined by the Department of Juvenile Justice, to the Shared County/State Juvenile Detention Trust Fund through July 1, 2019.

➤ **Violation of an Injunction for Protection Against the Exploitation of a Vulnerable Adult Fees**

*Effective Date:* July 1, 2018

*Statute Reference:* Section 825.1035, F.S.

*Chapter Law:* Section 2, [2018-100](#) (HB 1059, 1<sup>st</sup> Eng.)

Requires the clerk of the circuit court to collect any assessment or fine ordered by the court for a violation of an injunction for protection against the exploitation of a vulnerable adult and transfer it to the Department for deposit into the Domestic Violence Trust Fund on a monthly basis.