

To: Property Appraisers, Tax Collectors, and Interested Parties
From: Property Tax Oversight Program
Date: September 20, 2021
Bulletin: PTO 21-09

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Determining Whether Property is Entitled to Charitable, Religious,
Scientific, or Literary Exemption**

The 2021 Legislature amended section 196.196(2), Florida Statutes, adding language which specifies that the portions of a property that are not predominantly used for charitable, religious, scientific, or literary purposes are not exempt from taxation. However, the exemption for portions of a property that are used for charitable, religious, scientific, or literary purposes are not affected as long as the predominant use of the property is for one of those listed purposes.

These provisions apply to taxable years beginning on or after January 1, 2022. The law does not provide a basis for assessment of any tax not paid nor create a right to a refund or credit of any tax paid before July 1, 2021.

Questions: This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference: The full text of the implementing law (chapter 2021-31, Laws of Florida), which amends section 196.196, Florida Statutes, is available at <http://laws.flrules.org/2021/31>.

The implementing law is effective July 1, 2021.