Section 10 of Chapter 2023-157, Laws of Florida (L.O.F.), creates subsection 196.196(6), Florida Statutes (F.S.), providing that property used as a parsonage, burial grounds, or tomb and owned by a house of public worship is used for a religious purpose.

Section 11 of Chapter 2023-157, L.O.F., states that the amendments to section 196.196, F.S., are remedial and clarifying in nature and do not provide a basis for an assessment of any tax or create a right to refund any tax paid prior to July 1, 2023.

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

Reference:

Implementing Date:
The law is effective July 1, 2023.