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CS/HB 7097, Engrossed 2

2020 Legislature

1  
2 An act relating to taxation; amending s. 125.0104,  
3 F.S.; increasing a population limit on counties that  
4 may use tourist development tax revenues for certain  
5 uses; creating s. 193.019, F.S.; defining terms;  
6 requiring county property appraisers to annually  
7 calculate and submit to the Department of Revenue  
8 certain property tax reductions granted to owners of  
9 hospital property; requiring applicants for the  
10 property tax exemption for hospitals to annually  
11 submit certain information and a signed statement to  
12 the department; specifying requirements for the  
13 department in reviewing such information and in  
14 determining whether the exemption should be limited;  
15 requiring the department to publish certain data;  
16 authorizing the department to adopt rules; creating s.  
17 193.1557, F.S.; extending the timeframe within which  
18 certain changes to property damaged or destroyed by  
19 Hurricane Michael must commence to prevent the  
20 assessed value of the property from increasing;  
21 providing applicability; providing for future repeal;  
22 amending s. 194.035, F.S.; specifying circumstances  
23 under which a special magistrate's appraisal may not  
24 be submitted as evidence to a value adjustment board;  
25 amending s. 195.073, F.S.; revising the property

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1599 ~~other penalty provided by this chapter. However, the penalty~~  
 1600 ~~does not apply if the tax collection service provider waives the~~  
 1601 ~~electronic filing requirement in advance.~~

1602 (5) The tax collection service provider may waive the  
 1603 penalty imposed by this section if a ~~written~~ request for a  
 1604 waiver ~~is filed which~~ establishes that imposition would be  
 1605 inequitable. Examples of inequity include, but are not limited  
 1606 to, situations where the failure to electronically file was  
 1607 caused by one of the following factors:

1608 (a) Death or serious illness of the person responsible for  
 1609 the preparation and filing of the report.

1610 (b) Destruction of the business records by fire or other  
 1611 casualty.

1612 (c) Unscheduled and unavoidable computer downtime.

1613 Section 28. Subsections (1) and (3) of section 626.932,  
 1614 Florida Statutes, are amended to read:

1615 626.932 Surplus lines tax.—

1616 (1) The premiums charged for surplus lines coverages are  
 1617 subject to a premium receipts tax of 4.94 ~~5~~ percent of all gross  
 1618 premiums charged for such insurance. The surplus lines agent  
 1619 shall collect from the insured the amount of the tax at the time  
 1620 of the delivery of the cover note, certificate of insurance,  
 1621 policy, or other initial confirmation of insurance, in addition  
 1622 to the full amount of the gross premium charged by the insurer  
 1623 for the insurance. The surplus lines agent is prohibited from

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1624 absorbing such tax or, as an inducement for insurance or for any  
 1625 other reason, rebating all or any part of such tax or of his or  
 1626 her commission.

1627 (3) If a surplus lines policy covers risks or exposures  
 1628 only partially in this state and the state is the home state as  
 1629 defined in the federal Nonadmitted and Reinsurance Reform Act of  
 1630 2010 (NRRA), the tax payable shall be computed on the gross  
 1631 premium. The surplus lines policy must be taxed in accordance  
 1632 with subsection (1) and the agent shall report the total premium  
 1633 for the risk that is located in this state and the total premium  
 1634 for the risk that is located outside of this state to the  
 1635 Florida Surplus Lines Service Office in the manner and form  
 1636 directed by the Florida Surplus Lines Service Office ~~The tax~~  
 1637 ~~must not exceed the tax rate where the risk or exposure is~~  
 1638 ~~located.~~

1639 Section 29. Paragraph (b) of subsection (6) of section  
 1640 1013.64, Florida Statutes, is amended to read:

1641 1013.64 Funds for comprehensive educational plant needs;  
 1642 construction cost maximums for school district capital  
 1643 projects.—Allocations from the Public Education Capital Outlay  
 1644 and Debt Service Trust Fund to the various boards for capital  
 1645 outlay projects shall be determined as follows:

1646 (6)

1647 (b)1. A district school board may not use funds from the  
 1648 following sources: Public Education Capital Outlay and Debt