

Amendment No. 5

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>      </u>	

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1 Committee/Subcommittee hearing bill: Appropriations Committee  
2 Representative Avila offered the following:

**Amendment (with title amendment)**

Between lines 886 and 887, insert:

6 Section 14. Section 196.198, Florida Statutes, is amended  
7 to read:

8 196.198 Educational property exemption.—Educational  
9 institutions within this state and their property used by them  
10 or by any other exempt entity or educational institution  
11 exclusively for educational purposes are exempt from taxation.  
12 Sheltered workshops providing rehabilitation and retraining of  
13 individuals who have disabilities and exempted by a certificate  
14 under s. (d) of the federal Fair Labor Standards Act of 1938, as  
15 amended, are declared wholly educational in purpose and are  
16 exempt from certification, accreditation, and membership

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17 requirements set forth in s. 196.012. Those portions of property  
18 of college fraternities and sororities certified by the  
19 president of the college or university to the appropriate  
20 property appraiser as being essential to the educational process  
21 are exempt from ad valorem taxation. The use of property by  
22 public fairs and expositions chartered by chapter 616 is  
23 presumed to be an educational use of such property and is exempt  
24 from ad valorem taxation to the extent of such use. Property  
25 used exclusively for educational purposes shall be deemed owned  
26 by an educational institution if the entity owning 100 percent  
27 of the educational institution is owned by the identical persons  
28 who own the property, or if the entity owning 100 percent of the  
29 educational institution and the entity owning the property are  
30 owned by the identical natural persons. Land, buildings, and  
31 other improvements to real property used exclusively for  
32 educational purposes shall be deemed owned by an educational  
33 institution if the entity owning 100 percent of the land is a  
34 nonprofit entity and the land is used, under a ground lease or  
35 other contractual arrangement, by an educational institution  
36 that owns the buildings and other improvements to the real  
37 property, is a nonprofit entity under s. 501(c)(3) of the  
38 Internal Revenue Code, and provides education limited to  
39 students in prekindergarten through grade 8. Land, buildings,  
40 and other improvements to real property used exclusively for  
41 educational purposes shall be deemed owned by an educational

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42 institution if the educational institution that currently uses  
43 the land, buildings, and other improvements for educational  
44 purposes received the exemption under this section on the same  
45 property in any 10 prior years, and, under a lease, the  
46 educational institution is responsible for any taxes owed and  
47 for ongoing maintenance and operational expenses for the land,  
48 buildings, and other improvements. For such leasehold  
49 properties, the educational institution shall receive the full  
50 benefit from the exemption. The owner of the property shall  
51 disclose to the educational institution the full amount of the  
52 benefit derived from the exemption and the method for ensuring  
53 the educational institution receives the benefit. If legal title  
54 to property is held by a governmental agency that leases the  
55 property to a lessee, the property shall be deemed to be owned  
56 by the governmental agency and used exclusively for educational  
57 purposes if the governmental agency continues to use such  
58 property exclusively for educational purposes pursuant to a  
59 sublease or other contractual agreement with that lessee. If the  
60 title to land is held by the trustee of an irrevocable inter  
61 vivos trust and if the trust grantor owns 100 percent of the  
62 entity that owns an educational institution that is using the  
63 land exclusively for educational purposes, the land is deemed to  
64 be property owned by the educational institution for purposes of  
65 this exemption. Property owned by an educational institution  
66 shall be deemed to be used for an educational purpose if the

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Published On: 2/24/2020 7:20:13 PM

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67 institution has taken affirmative steps to prepare the property  
68 for educational use. The term "affirmative steps" means  
69 environmental or land use permitting activities, creation of  
70 architectural plans or schematic drawings, land clearing or site  
71 preparation, construction or renovation activities, or other  
72 similar activities that demonstrate commitment of the property  
73 to an educational use.

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**T I T L E   A M E N D M E N T**

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Remove line 52 and insert:

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certain properties; amending s. 196.198, F.S.; exempting land

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and real property improvements used exclusively for educational

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purposes from ad valorem taxes if certain criteria are met;

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providing that the educational institution shall receive the

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full benefit from the exemption; requiring the property owner to

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make certain disclosures to the educational institution;

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amending s. 200.065, F.S.;