

1 A bill to be entitled
 2 An act relating to conservation easements; amending s.
 3 196.26, F.S.; removing a provision that requires
 4 income from conservation lands to be used in a
 5 specified way to retain its exemption from ad valorem
 6 taxes; amending s. 704.06, F.S.; authorizing
 7 conservation easement agreements to allow recreational
 8 activities; providing an effective date.

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 10 Be It Enacted by the Legislature of the State of Florida:

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 12 Section 1. Subsection (2) of section 196.26, Florida
 13 Statutes, is amended to read:

14 196.26 Exemption for real property dedicated in perpetuity
 15 for conservation purposes.—

16 (2) Land that is dedicated in perpetuity for conservation
 17 purposes and that is used exclusively for conservation purposes
 18 is exempt from ad valorem taxation. Such exclusive use does not
 19 preclude the receipt of income from activities that are
 20 consistent with a management plan ~~when the income is used to~~
 21 ~~implement, maintain, and manage the management plan.~~

22 Section 2. Subsection (13) of section 704.06, Florida
 23 Statutes, is amended to read:

24 704.06 Conservation easements; creation; acquisition;
 25 enforcement.—

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26 (13) A conservation easement agreement may include
27 provisions which allow agricultural and recreational activities,
28 including, but not limited to, silviculture, forestry
29 management, ~~and~~ livestock grazing, hunting, fishing, and camping
30 ~~if such activity is a current or historic use of the land placed~~
31 ~~under easement~~. If such agricultural activities are allowed
32 under the terms of the agreement, such activities must be
33 conducted in accordance with applicable best management
34 practices adopted by the Department of Agriculture and Consumer
35 Services. This subsection does not restrict or diminish the
36 authority granted in a previous conservation easement agreement
37 for forest management and livestock grazing as a compatible use
38 on lands subject to a conservation easement.

39 Section 3. This act shall take effect July 1, 2021.