

HB 1411

2017

1 A bill to be entitled  
2 An act relating to renewable energy source devices;  
3 amending s. 193.624, F.S.; revising the definition of  
4 the term "renewable energy source device"; prohibiting  
5 the consideration of just value of property  
6 attributable to a renewable energy source device in  
7 determining the assessed value of any real property;  
8 deleting a provision relating to applicability as of a  
9 specified date; creating s. 196.182, F.S.; exempting a  
10 renewable energy source device from the tangible  
11 personal property tax; providing for expiration;  
12 reenacting ss. 193.155(4)(a) and 193.1554(6)(a), F.S.,  
13 relating to homestead assessments and nonhomestead  
14 residential property assessments, respectively, to  
15 incorporate the amendment made to s. 193.624, F.S., in  
16 references thereto; providing that specified  
17 amendments made by the act expire on a certain date;  
18 providing an effective date.

19  
20 Be It Enacted by the Legislature of the State of Florida:

21  
22 Section 1. Section 193.624, Florida Statutes, is amended  
23 to read:

24 193.624 Assessment of renewable energy source devices  
25 ~~residential property.~~—

26 (1) As used in this section, the term "renewable energy  
 27 source device" means any of the following equipment that  
 28 collects, transmits, stores, or uses solar energy, wind energy,  
 29 or energy derived from geothermal deposits:

30 (a) Solar energy collectors, photovoltaic modules, and  
 31 inverters.

32 (b) Storage tanks and other storage systems, excluding  
 33 swimming pools used as storage tanks.

34 (c) Rockbeds.

35 (d) Thermostats and other control devices.

36 (e) Heat exchange devices.

37 (f) Pumps and fans.

38 (g) Roof ponds.

39 (h) Freestanding thermal containers.

40 (i) Pipes, ducts, wiring, structural supports, refrigerant  
 41 handling systems, and other components ~~equipment~~ used as  
 42 integral parts of ~~to interconnect~~ such systems; however, such  
 43 equipment does not include conventional backup systems of any  
 44 type or any equipment or structure that would be required in the  
 45 absence of the renewable energy source device.

46 (j) Windmills and wind turbines.

47 (k) Wind-driven generators.

48 (l) Power conditioning and storage devices that store or  
 49 use solar energy, wind energy, or energy derived from geothermal  
 50 deposits to generate electricity or mechanical forms of energy.

51 (m) Pipes and other equipment used to transmit hot  
 52 geothermal water to a dwelling or structure from a geothermal  
 53 deposit.

54  
 55 The term does not include equipment that is on the distribution  
 56 or transmission side of the point of interconnection where a  
 57 renewable energy source device is interconnected to an electric  
 58 utility's distribution grid or transmission lines.

59 (2) In determining the assessed value of real property  
 60 ~~used for residential purposes, an increase in the just value of~~  
 61 ~~the property attributable to the installation of a renewable~~  
 62 ~~energy source device may not be considered.~~

63 ~~(3) This section applies to the installation of a~~  
 64 ~~renewable energy source device installed on or after January 1,~~  
 65 ~~2013, to new and existing residential real property.~~

66 Section 2. Section 196.182, Florida Statutes, is created  
 67 to read:

68 196.182 Exemption of renewable energy source devices.—A  
 69 renewable energy source device, as defined in s. 193.624, which  
 70 is considered tangible personal property is exempt from ad  
 71 valorem taxation. This section expires December 31, 2037.

72 Section 3. For the purpose of incorporating the amendment  
 73 made by this act to section 193.624, Florida Statutes, in a  
 74 reference thereto, paragraph (a) of subsection (4) of section  
 75 193.155, Florida Statutes, is reenacted to read:

76           193.155 Homestead assessments.—Homestead property shall be  
 77 assessed at just value as of January 1, 1994. Property receiving  
 78 the homestead exemption after January 1, 1994, shall be assessed  
 79 at just value as of January 1 of the year in which the property  
 80 receives the exemption unless the provisions of subsection (8)  
 81 apply.

82           (4) (a) Except as provided in paragraph (b) and s. 193.624,  
 83 changes, additions, or improvements to homestead property shall  
 84 be assessed at just value as of the first January 1 after the  
 85 changes, additions, or improvements are substantially completed.

86           Section 4. For the purpose of incorporating the amendment  
 87 made by this act to section 193.624, Florida Statutes, in a  
 88 reference thereto, paragraph (a) of subsection (6) of section  
 89 193.1554, Florida Statutes, is reenacted to read:

90           193.1554 Assessment of nonhomestead residential property.—

91           (6) (a) Except as provided in paragraph (b) and s. 193.624,  
 92 changes, additions, or improvements to nonhomestead residential  
 93 property shall be assessed at just value as of the first January  
 94 1 after the changes, additions, or improvements are  
 95 substantially completed.

96           Section 5. The amendments made by this act to s.  
 97 193.624(2) and (3), Florida Statutes, expire December 31, 2037,  
 98 and the text of those subsections shall revert to that in  
 99 existence on December 31, 2017, except that any amendments to  
 100 such text enacted other than by this act shall be preserved and

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101 | continue to operate to the extent that such amendments are not  
102 | dependent upon the portions of text which expire pursuant to  
103 | this section.

104 |       Section 6.   This act shall take effect January 1, 2018.