



# Journal of the Senate

Number 33

Saturday, June 7, 1980

The Senate was called to order by the President at 1:00 p.m. A quorum present—39:

Mr. President	Gordon	Maxwell	Steinberg
Anderson	Gorman	McClain	Stuart
Barron	Grizzle	McKnight	Thomas
Beard	Hair	Myers	Tobiassen
Carlucci	Henderson	Neal	Trask
Chamberlin	Hill	Peterson	Vogt
Childers, W. D.	Holloway	Poole	Ware
Dunn	Jenne	Scarborough	Williamson
Fechtel	Johnston	Scott	Winn
Frank	MacKay	Skinner	

Excused: Senator Don Childers until 5:25 p.m.

Prayer by the Rev. James R. Crook, Jr., Pastor, St. Paul's United Methodist Church, Tallahassee:

Almighty God:

Who hast blessed us with the gift of life; who hast provided daily the means by which our lives are sustained; who hast given us the Law of Moses for our deliverance from sin and death and the grace of our Lord Jesus Christ for our salvation.

Receive now our thanksgiving for all of thy blessings on which we depend for life and life abundant.

Forgive us all, we pray thee, when we heed not thy voice and the leading of thy Holy Spirit, but insist on following lesser gods and persist in evil ways. Cleanse our hearts and purify our minds that our citizens and Senators might desire the noblest in life and the best for our stage; and grant to each of these assembled here a desire to serve thee even as they serve the people of Florida.

Give strength now to all who have worked hard during these long days of this legislative session. And when they come to the time of their adjournment grant them a sense of well being even in their weariness because they have tried within all their limitations to do what is eternally right.

In the name of Jesus we pray. Amen.

## Votes Recorded

Senator Maxwell was recorded as voting on the following bills which passed during his absence from the chamber for the purpose of working on conference committee reports and matters related thereto:

Yea: Senate Bills 89, 27, 523, 118, 160, 239, 358, 892, 364, 772, 270, 257, 1108, 927, 177, 261, 599, 766, 885, 1165, 1185, 1250, 1319, 472, 130, 18, 738, 941, 407, 1277, 1058, 1190, 1219, 430, 91, 586, 409, 902, 898, 958, 1041, 663, 326, 287, 1272, 767, 1342, 654; Committee Substitutes for Senate Bills 100, 284, 822, 1161, 1024, 1052, 189 and 765, 821, 910, 807, 769, 1293, 1218, 1307, 613, 1052, CS for CS for SB 83; House Bills 1541, 433, 19, 1315, 914, 153, 69, 45, 1687, 7, 1749, 1529, 1408, 859, 1400, 929, 264, 5, 954, 1530, 920, 1057, 162, 342, 499, 535, 979, 1090, 1651, 1777, 842, 1434, 1633, 1674, 1586, 448, 1333, 1613, 1620, 1175, 1560, 1373, 995, 161, 556, 291, 1691, 901, 638, 272, 1091, 1379, 1302, 1350, 1614, 497, 1625, 715, 721, 1023, 738, 653, 159, 431, 1586, 1132, 426, 718, 659, 1605, 1703, 1165, 433; Committee Substitutes for House Bills 1212 and 1552, 311, 273, 246, 989 and 280, 744, 203, 114, 317, 524, 1268, 1422, 719, 1095, 1452, 1060, 717, 996, 275, 1296, 966, 1095, 584, 825; CS for CS for HB 1769, CS for CS for HB 311; HM 1866

Nay: Amendment 1 to HB 309

Senator Fechtel was recorded as voting on the following bills:

Yea: Senate Bills 1221, 151, 1272, 453, 1154, 170, 90, CS for SB 33, House Bills 653, 460, 1586, 1561, 860, CS for HB's 112 and 1552, CS for HB 701, CS for HB 130 and HCR 1011

On motion by Senator Barron, the following remarks by the President were printed in the Journal:

Mr. President: Senators, let me explain to you that the "Trim Bill" is an effort by the Legislature and the Governor of Florida to keep spending at a modest level during this next year. Because of the Governor's insistence on carrying out his constitutional duty to get the assessment levels up to what the constitution says—and that's 100 percent—we're going to make a valiant effort on his part.

Really, what we're doing is trying to hold the spending level somewhere at a modest level. I think it's eight percent. To leave at this time without passing the "TRIM Bill" would be a serious mistake. To pass the "Appropriations Act" and not have the "TRIM Bill" would be something that wouldn't be appropriate.

The "Higher Education Bill" is tied into the "Appropriations Act" as well; and of course "PECO," a public education bonding program for capital outlay is an appropriations bill. All of them are complex, very complex, pieces of legislation. And, we are talking about billions of dollars.

I think unless there has been a mistake made there is more than adequate funding. Everyone was adequately funded last year in anticipation of this year, and we're here in the middle of the budget year, in the middle of the biennium, increasing that level of spending.

So whatever we are going to pass out of here, I'm going to say it. Peaceably, that there comes a time when the camel's back breaks. That was last night. And Senators, as we said in the early days of the Session—we do not need to pass anything because we are in the middle of the biennium.

We need to take care of our responsibilities but there comes a time when we draw to a close and shut that budget down.

I don't care whether I win or lose a bill, and I never have; I love the process which I'll speak to again in a minute but when it comes to spending those public funds, enough is enough. As far as I'm concerned, Senators, we went over the brim. So much on the reading of the scriptures.

Now, while I've got your attention, the end of a ten-year period I've served in legislature is drawing near. I've enjoyed every minute of it, including last night and today—just love it!

Do you mind if I make a few comments?

First of all, I want to thank the people of my district for having the foresight to pick me as their Senator. I have enjoyed it and I hope that I represented them well. To those whom I did not, I apologize.

To my wife and family, wherever they are, because nobody, unless you're sitting in a body like this, understands the sacrifices made by the families. And to Woody and Joy who have been, for some years now, in our district office; I will miss them in November. And, I'll miss the staff in this total Senate. I've learned not only to like them, but to enjoy them, love them, to respect their ability and professionalism. I love all of them.

They're great people. And to you, Senators, nobody could ask for more cooperation than I've had. I admit that I'm in debt for all of those fine speeches that were made about me when you were nominating me.

We won't have to talk about that long without getting mushy. You all understand what I'm talking about.

This morning, somebody came to me and said was I upset about the loss of the single-member districts bill. Oh, no I'm not. That is the process, and it was working perfectly last night. That's what the rules are for, and don't ever change it for anybody. You may be the loser one time but next time you may be the winner. Senators, it is a great process. The difficulties of spending the money; how to tax it and how to collect it and where it's going, all of those things are part of our process, and if it doesn't work out I'm convinced it wasn't supposed to.

Keep it straight and keep it right. The State of Florida has the best legislature in the United States. We're going to have people coming from all over this country to see how we're doing it. Save it and keep it in trust. You all keep it straight. To the press, I've got to say you're the best press corps anywhere. I've said it before many times. I like each of you individually, like you very much, even though you never have understood some subjects. And I sympathize with you for the editors you have to deal with, but they're not bad guys either. They just don't understand, any more than you. But always keep your adversary position. That's what we need in this country, to keep it free.

And to all of the lobbyists, you all get the bad guy badge but I just ask one question, where would we be if we took them out of the process? If we just sat in this room and passed laws, what a hell of a mess it would be. Of all the lobbyists I know they are all an honorable, honest group of people.

On motion by Senator Barron, the Senate recessed at 1:48 p.m. to reconvene at 3:00 p.m.

The Senate was called to order by the President at 3:00 p.m. A quorum present—39:

Mr. President	Gordon	Maxwell	Steinberg
Anderson	Gorman	McClain	Stuart
Barron	Grizzle	McKnight	Thomas
Beard	Hair	Myers	Tobiassen
Carlucci	Henderson	Neal	Trask
Chamberlin	Hill	Peterson	Vogt
Childers, W. D.	Holloway	Poole	Ware
Dunn	Jenne	Scarborough	Williamson
Fechtcl	Johnston	Scott	Winn
Frank	MacKay	Skinner	

#### MESSAGES FROM THE GOVERNOR

The Governor advised that he had transmitted to the Secretary of State on June 5, CS for SB 762 which became law without his signature.

Senator Scarborough presiding

On motion by Senator Neal, the rules were waived and by two-thirds vote the message containing HB 1717 was withdrawn from the Committee on Rules and Calendar.

#### MESSAGES FROM THE HOUSE OF REPRESENTATIVES

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed as amended HB 1717 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By the Committee on Judiciary and Representative L. J. Smith—

HB 1717—A bill to be entitled An act relating to securities transactions; adding subsection (20) to s. 517.061, Florida Statutes, providing an exemption from the registration procedure under the state's securities transactions law with respect to the offer or sale of securities made solely for the purpose of constructing rental housing under certain circumstances; providing limitations on purchasers; providing limitations and restrictions on advertising; providing for conditional repeal; providing an effective date.

—was read the first time by title and on motion by Senator Neal, the rules were waived and the bill was placed on the calendar.

On motions by Senator Neal, by two-thirds vote HB 1717 was read the second time by title and by two-thirds vote was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—29

Anderson	Holloway	Peterson	Trask
Barron	Jenne	Poole	Vogt
Beard	Johnston	Scarborough	Ware
Fechtcl	Maxwell	Scott	Williamson
Gorman	McClain	Skinner	Winn
Grizzle	McKnight	Steinberg	
Hair	Myers	Thomas	
Henderson	Neal	Tobiassen	

Nays—None

Votes after roll call:

Yea—Dunn, Don Childers

On motion by Senator Barron, the rules were waived and by two-thirds vote the following bills were withdrawn from the Committee on Rules and Calendar and placed on the special order calendar: SJR 948, CS for HB 1869, CS for HB 1870, HB 1871, HCR 1872, HB 1875, HB 1878, HB 1880, SB 769, HB 1751, SB 1268, HB 19, SB 943, CS for SB's 133 and 436, SB 1172

On motion by Senator Jenne, the rules were waived and by two-thirds vote HCR 1597 was withdrawn from the Committee on Rules and Calendar.

HCR 1597—A concurrent resolution recognizing the achievements of the late Mason Ladd as the first Dean of the Florida State University Law School.

—was read the second time in full. On motion by Senator Jenne, HCR 1597 was adopted and certified to the House. The vote on adoption was:

Yeas—35

Anderson	Gordon	Maxwell	Steinberg
Barron	Gorman	McClain	Thomas
Beard	Grizzle	McKnight	Tobiassen
Carlucci	Hair	Myers	Trask
Chamberlin	Henderson	Neal	Vogt
Childers, D.	Hill	Poole	Ware
Childers, W. D.	Jenne	Scarborough	Williamson
Fechtcl	Johnston	Scott	Winn
Frank	MacKay	Skinner	

Nays—None

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed as amended HB 1871 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By Representative Kutun and the Dade Delegation—

HB 1871—A bill to be entitled An act relating to community improvement; creating and providing for the administration of a state program authorizing the use of tax credits to encourage business firms to contribute to eligible community development projects that tend to improve slum or blighted conditions; providing for limitations on tax credits, certain requirements, and administration procedures; providing an appropriation; providing an effective date and an expiration date.

—was read the first time by title and pursuant to the motion by Senator Barron was placed on the special order calendar.

On motions by Senator Steinberg, by unanimous consent HB 1871 was taken up and by two-thirds vote read the second time by title and by two-thirds vote read the third time by title, passed and was certified to the House.

The vote on passage was:

Yeas—32

Anderson	Grizzle	McClain	Stuart
Barron	Hair	McKnight	Thomas
Carlucci	Henderson	Myers	Tobiassen
Chamberlin	Hill	Peterson	Trask
Childers, W. D.	Holloway	Poole	Vogt
Fechtel	Jenne	Scarborough	Ware
Frank	Johnston	Skinner	Williamson
Gorman	Maxwell	Steinberg	Winn

Nays—2

Beard Neal

Votes after roll call:

Yea—Don Childers, Dunn  
Yea to Nay—McClain, Poole

The President presiding

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has adopted HCR 1872 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By Representative Kutun and the Dade Delegation—

HCR 1872—A concurrent resolution urging Congress and the President of the United States to release funds immediately to aid in alleviating problems which exist in Dade County and surrounding areas.

—was read the first time by title and pursuant to the motion by Senator Barron was placed on the special order calendar.

On motions by Senator Steinberg, by unanimous consent HCR 1872 was taken up and by two-thirds vote read the second time in full, adopted and certified to the House.

The vote on adoption was:

Yeas—28

Mr. President	Fechtel	Holloway	Skinner
Anderson	Frank	Jenne	Steinberg
Barron	Gordon	Johnston	Stuart
Beard	Gorman	McKnight	Thomas
Carlucci	Hair	Myers	Vogt
Childers, W. D.	Henderson	Peterson	Williamson
Dunn	Hill	Scarborough	Winn

Nays—5

Grizzle Neal Poole Tobiassen  
McClain

Votes after roll call:

Yea—Chamberlin, Don Childers, Ware

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed as amended HB 1875 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By Representative Kutun and the Dade Delegation—

HB 1875—A bill to be entitled An act relating to community development; creating the "Community Development Corporation Support and Assistance Program"; providing for administration of a special fund by the Department of Community Affairs for the purpose of granting loans and grants to eligible community development corporations for staff, and other expenses involved in community development projects; providing an effective date.

—was read the first time by title and pursuant to the motion by Senator Barron was placed on the special order calendar.

On motion by Senator Steinberg, by unanimous consent HB 1875 was taken up and by two-thirds vote read the second time by title.

Senator Barron moved the following amendments which were adopted:

Amendment 1—On page 6, line 29, strike the words "and Grant"

Amendment 2—On page 7, lines 1 and 2, strike the words "and grants"

Amendment 3—On page 7, lines 10, 13 and 15, strike the words "or grant"

On motion by Senator Steinberg, by two-thirds vote HB 1875 as amended was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—29

Mr. President	Gorman	McKnight	Thomas
Anderson	Grizzle	Myers	Tobiassen
Barron	Hair	Peterson	Trask
Carlucci	Henderson	Scarborough	Vogt
Chamberlin	Hill	Scott	Winn
Childers, W. D.	Holloway	Skinner	
Frank	Jenne	Steinberg	
Gordon	MacKay	Stuart	

Nays—7

Beard Johnston Neal Williamson  
Fechtel McClain Poole

Votes after roll call:

Yea—Don Childers, Dunn, Ware

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed as amended HB 1878 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By Representative Kutun and the Dade Delegation—

HB 1878—A bill to be entitled An act relating to community revitalization; authorizing charter counties to establish a community revitalization board; providing for appointment of such a board by the Governor; providing powers and duties with respect to community revitalization and the rehabilitation

and revitalization of a distressed area; providing for the submission of an annual plan to the Governor and other officers; providing an effective date.

—was read the first time by title and pursuant to the motion by Senator Barron was placed on the special order calendar.

On motions by Senator Steinberg, by two-thirds vote HB 1878 was taken up and by two-thirds vote read the second time by title and by two-thirds vote read the third time by title, passed and was certified to the House. The vote on passage was:

Yeas—31

Mr. President	Frank	Johnston	Stuart
Anderson	Gorman	McKnight	Thomas
Barron	Grizzle	Myers	Tobiassen
Beard	Hair	Peterson	Trask
Carlucci	Henderson	Scarborough	Vogt
Chamberlin	Hill	Scott	Williamson
Childers, W. D.	Holloway	Skinner	Winn
Dunn	Jenne	Steinberg	

Nays—4

Fechtcl	McClain	Neal	Poole
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Vote after roll call:

Yea—Don Childers

On motion by Senator Scarborough, the Senate reconsidered the vote by which—

CS for HB 1869—A bill to be entitled An act relating to economic revitalization jobs creation incentive credits; adding subsection (6) to s. 220.02, Florida Statutes, and adding paragraphs (o), (p), and (q) to s. 220.03(1), Florida Statutes, providing legislative intent and definitions; creating s. 220.181, Florida Statutes; providing for an economic revitalization jobs creation incentive credit to be allowed against the tax imposed under the corporate income tax to businesses which establish jobs to employ residents of slum or blighted areas; providing for computation of the credit based on wages paid; providing for carryover credit; providing a limitation; providing filing requirements; providing for rules; amending s. 220.13(1)(a), Florida Statutes, specifying that amounts allowed for certain wages or salaries shall be added in computing "adjusted federal income" for corporate income tax purposes; providing an effective date and an expiration date.

—passed.

Senator Steinberg moved the following amendments which were adopted by two-thirds vote:

Amendment 1—Strike everything after the enacting clause and insert:

Section 1. Subsection (6) is added to section 220.02, Florida Statutes, to read:

220.02 Legislative intent.—

(6) It is the intent of the Legislature that the economic revitalization jobs creation incentive credit provided by s. 220.181 shall be applicable only to those businesses which employ residents of slum areas or blighted areas of Florida. It is further the intent of the Legislature to provide an incentive for the increased provision of such employment opportunities as will lead to the improvement of the quality of life of those employed and the positive expansion of the Florida economy as well as the economy of present slum areas or blighted areas.

Section 2. Paragraphs (o), (p) and (q) are added to subsection (1) of section 220.03, Florida Statutes, to read:

220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(o) "New business employee" means a person residing in a slum area or a blighted area who begins employment in the operations of a business after July 1, 1980. A person shall be deemed to be employed by such a business if such person performs duties in connection with the operations of such business on:

1. A regular, full-time basis.

2. A part-time basis, provided such person is performing such duties at least 20 hours per week throughout the year.

A new business employee shall not be a person who has been previously employed or who was hired to replace a person who had been employed within the preceding 12 calendar months by the business, or a successor business, claiming the credit allowed by s. 220.181.

(p) "Slum area or blighted area" means an area in the state designated pursuant to s. 163.355 and approved by the Secretary of the Department of Community Affairs as an area appropriate for the purposes of this act.

(q) "Business" means any business entity authorized to do business in the State of Florida as defined in s. 220.03(1)(b), Florida Statutes, and any bank or savings and loan association as defined in s. 220.62, Florida Statutes, subject to the tax imposed by the provisions of chapter 220, Florida Statutes.

Section 3. Section 220.181, Florida Statutes, is created to read:

220.181 Economic revitalization jobs creation incentive credit.—

(1)(a) There shall be allowed a credit against the tax imposed by this chapter to any business which establishes one or more jobs to employ one or more new business employees who are residents of a slum area or blighted area. The credit shall be computed as 25 percent of the wages paid in Florida to each new business employee for a period of up to 12 consecutive months.

(b) The credit provided in this section shall be calculated only against the actual wages paid to a new business employee who is continuously employed for no less than 6 calendar months.

(c) The amounts paid as wages to new business employees shall be the compensation paid to such employees newly employed by a business during the taxable year and subject to unemployment tax. The credit provided in this section shall not apply for any new business employee whose wages exceed \$1,500 per calendar month.

(2) When filing for an economic revitalization jobs creation incentive credit, a business shall include a copy of the resolution required in s. 163.355 designating the area in which a new business employee resides as a slum area or blighted area, and a copy of the approval of such by the Secretary of the Department of Community Affairs.

(3) When filing for an economic revitalization jobs creation incentive credit, a business shall include a statement as set forth in this subsection which shall be filed under oath with the tax return on which the credit is claimed. The statement shall set forth the names and places of residence of each new business employee on the last day of business of the tax year for which the credit is claimed; or, if the employee is no longer employed on said date, the last calendar day of the last full calendar month the employee is employed. It shall be a condition precedent to the granting of the credit that all employees for which a credit is claimed be residents of a slum area or blighted area.

(4) It shall be the responsibility of the taxpayer to affirmatively demonstrate to the satisfaction of the department that he meets the requirements of this act.

(5) The department shall promulgate any rules necessary to insure the orderly implementation and administration of this act.

(6) The Department of Community Affairs shall promulgate any rules necessary solely for the approval by the secretary of areas appropriate for the purposes of this act as defined in s. 220.03(1)(p). Such rules shall provide for consideration of the following factors, when appropriate, but shall not be limited to these factors:

(a) The percentage of housing units in the area built more than 30 years ago;

(b) *The percentage of year round housing units in the area that are vacant rental housing units;*

(c) *The percentage of housing units in the area that lack some or all plumbing facilities;*

(d) *The per capita income in the area;*

(e) *The percentage change in per capita income in the area from the prior year to the current year;*

(f) *The percentage of the population in the area that is over the age of 65 and under the age of 18;*

(g) *The unemployment rate in the area;*

(h) *The percentage of the population in the area with incomes below the poverty level;*

(i) *The per capita taxable value of property in the area;*

(j) *The percentage change in per capita taxable value of property in the area from the prior year to the current year;*

(k) *The per capita local taxes levied in the area.*

Section 4. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 Adjusted federal income defined.—

(1) "Adjusted federal income" shall mean an amount equal to the taxpayer's taxable income as defined in subsection (2), or said taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) Additions.—There shall be added to such taxable income:

1. The amount of income tax paid or accrued as a liability to this state under this code which is deductible from gross income in the computation of taxable income for the taxable year;

2. The amount of interest which is excluded from taxable income under subsection 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under subsection 265(2) of the Internal Revenue Code or any other law;

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

(4) *That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181.*

Section 5. Any person charged with any criminal offense arising from a civil disorder associated with a disaster as defined in this act and found guilty whether or not adjudication of guilt or imposition of sentence is suspended, deferred, or withheld shall not be eligible to make application for, receive, or in any other manner enjoy the benefits or any form of assistance available under this act.

Section 6. This act shall take effect July 1, 1980, and the credit provided herein shall first be allowed in taxable years beginning on or after said date. The provisions of this act, shall expire and be void on June 30, 1986.

Amendment 2—On page 1, strike the complete title and insert: A bill to be entitled An act relating to economic revitalization jobs creation incentive credits; adding subsection (6) to s. 220.02, Florida Statutes, and adding paragraphs (o), (p), and (q) to s. 220.03(1), Florida Statutes, providing legislative intent and definitions; creating s. 220.181, Florida Statutes; providing for an economic revitalization jobs creation incentive credit to be allowed against the tax imposed under the corporate income tax to businesses which establish jobs to employ residents of slum or blighted areas; providing for computation of the credit based on wages paid; providing for carryover credit; providing a limitation; providing filing requirements; providing for rules; amending s. 220.13(1)(a), Florida Statutes, specifying that amounts allowed for certain wages or salaries shall be added in computing "adjusted federal income" for corporate income tax purposes; restricting eligi-

bility for benefits under the act; providing an effective date and an expiration date.

CS for HB 1869 as amended was read by title, passed and certified to the House. The vote on passage was:

Yeas—29

Mr. President	Gorman	McKnight	Thomas
Anderson	Grizzle	Myers	Tobiassen
Carlucci	Henderson	Peterson	Trask
Chamberlin	Hill	Scarborough	Vogt
Dunn	Holloway	Scott	Winn
Fechtel	Jenne	Skinner	
Frank	Johnston	Steinberg	
Gordon	MacKay	Stuart	

Nays—3

Beard	McClain	Neal
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Vote after roll call:

Yea—Don Childers

On motion by Senator Scarborough, the Senate reconsidered the vote by which—

CS for HB 1870—A bill to be entitled An act relating to economic revitalization tax incentive credits; adding subsection (6) to s. 220.02, Florida Statutes, and adding paragraphs (o), (p), (q), (r), (s) and (t) to s. 220.03(1), Florida Statutes, providing legislative intent and definitions; creating s. 220.18, Florida Statutes; providing for an economic revitalization tax credit to be allowed against the tax imposed under the corporate income tax to certain businesses located in slum or blighted areas which establish a new business or expand an existing business; providing for computation of the credit based on ad valorem taxes for school purposes paid; providing for carryover credit; providing a limitation; providing for notice and other procedural matters; creating s. 193.084, Florida Statutes; providing for notice of new or expanded property to be filed with the property appraiser; providing duties of property appraiser with respect thereto; adding subsection (5) to s. 193.085, Florida Statutes, and subsection (4) to s. 195.073, Florida Statutes, providing for classification and listing of new and expansion-related property; adding a new subsection (6) to s. 195.096, Florida Statutes, providing for periodic review of assessment rolls by the Department of Revenue; amending s. 220.13(1)(a), Florida Statutes; specifying that the amount allowed under the credit in s. 220.18 shall be added in computing "adjusted federal income" for corporate income tax purposes; providing an effective date and an expiration date.

—passed.

Senator Steinberg moved the following amendment which was adopted by two-thirds vote:

Amendment 1—Strike everything after the enacting clause and insert; Section 1. Subsection (6) is added to section 220.02, Florida Statutes, to read:

220.02 Legislative intent.—

(6) *It is the intent of the Legislature that the economic revitalization tax incentive credit provided by s. 220.18 shall be applicable only to those new or expanded businesses located in designated slum areas or blighted areas which make a positive expansionary contribution to Florida's economy and to the economy of their local communities in terms of new jobs to residents of slum areas or blighted areas and improvements to real and personal property located in slum areas or blighted areas.*

Section 2. Paragraphs (o), (p), (q), (r), (s) and (t) are added to subsection (1) of section 220.03, Florida Statutes, to read:

220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible

with the intent thereof, the following terms shall have the following meanings:

(o) "New business" means any business entity authorized to do business in the state of Florida as defined in paragraph (b), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, first beginning operations on a site clearly separate from any other commercial or industrial operations owned by the same entity, bank, or savings and loan association, or any such entity, bank, or savings and loan association located in an area designated a slum area or blighted area, a majority of whose employees are residents of said slum area or blighted area.

(p) "Expansion of an existing business" means any business entity authorized to do business in the state of Florida as defined in paragraph (b), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in an area designated a slum area or a blighted area which expands by or through additions to real and personal property which establishes five or more new jobs to employ five or more additional full-time employees in Florida, a majority of which are residents of said slum area or blighted area.

(q) "Rebuilding of an existing business" means any business entity authorized to do business in the State of Florida as defined in paragraph (b), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in a slum area or a blighted area, which replaces or restores real or tangible property destroyed or damaged in a disaster, as defined in paragraph (s), in said slum area or blighted area, a majority of whose employees are residents of said slum area or blighted area.

(r) "Ad valorem school taxes paid" means 96 percent of property taxes levied for school purposes and shall not include interest, penalties, or discounts forgone. In addition, "ad valorem school taxes paid," for purposes of the credit in s. 220.18, means the ad valorem tax for school purposes paid on new or additional real or personal property acquired to establish a new business or facilitate a business expansion, including pollution and waste control facilities, or any part thereof, and including one or more buildings or other structures, machinery, fixtures, and equipment.

(s) "Disaster" means occurrence of widespread or severe damage, injury, or loss of life or property proclaimed pursuant to s. 14.022, or declared pursuant to s. 252.36.

(t) "Slum area or blighted area" means an area in the state designated pursuant to s. 163.355 and approved by the Secretary of the Department of Community Affairs as an area appropriate for the purposes of this act.

Section 3. Section 220.18, Florida Statutes, is created to read:

**220.18 Economic revitalization tax incentive credit.—**

(1)(a) There shall be allowed a credit against the tax imposed by this chapter to any business which establishes a new business as defined in s. 220.03(1)(o), or which expands an existing business as defined in s. 220.03(1)(p), or which rebuilds an existing business as defined in s. 220.03(1)(q) in this state. The credit shall be computed annually as ad valorem school taxes paid in Florida, in the case of new businesses, or the additional ad valorem school tax paid in Florida resulting from assessments on additional real or tangible personal property acquired to facilitate the expansion of an existing business, or the ad valorem school taxes paid in Florida resulting from assessments on property replaced or restored, in the case of a rebuilt business, including pollution and waste control facilities, or any part thereof, and including one or more buildings or other structures, machinery, fixtures, and equipment.

(b) If the credit granted pursuant to this section is not fully used in any 1 year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section. The amount of credit taken in any 1 year, however, shall not exceed \$50,000.

(2) The credit shall be available to a new business for a period not to exceed the year in which ad valorem school taxes

are first levied against the business and the 9 years immediately thereafter. The credit shall be available to an expanded existing business for a period not to exceed the year in which ad valorem school taxes are first levied on additional real or tangible personal property acquired to facilitate said expansion or rebuilding and the 9 years immediately thereafter.

(3) To be eligible for an economic revitalization tax incentive credit, a new, expanded or rebuilt business shall file a notice with the property appraiser of the county in which the business property is located or to be located. The notice shall be filed no later than April 1 of the year in which new or additional real or tangible personal property acquired to facilitate such new, expanded or rebuilt facility is first subject to assessment. The notice shall be made on a form prescribed by the department, and shall include separate descriptions of:

(a) Real and tangible personal property owned or leased by the business prior to expansion, if any.

(b) Net new or additional real and tangible personal property acquired to facilitate the new, expanded or rebuilt facility.

(4) When filing for an economic revitalization tax incentive credit as a new business, a business shall include a copy of its receipt indicating payment of ad valorem school taxes for the current year.

(5) When filing for an economic revitalization tax incentive credit as an expanded or rebuilt business, a business shall include copies of its receipts indicating payment of ad valorem school taxes for the current year for prior existing property and for expansion-related or rebuilt property.

(6) The receipts described in subsections (4) and (5) shall indicate the assessed value of the property, school taxes paid, a brief description of the property, and an indication, if applicable, that the property was separately assessed as expansion-related or rebuilt property.

(7) The department shall promulgate any rules necessary to insure the orderly implementation and administration of this act.

(8) It shall be the responsibility of the taxpayer to affirmatively demonstrate to the satisfaction of the department that he meets the requirements of this act.

(9) The Department of Community Affairs shall promulgate any rules necessary solely for the approval by the secretary of areas appropriate for the purposes of this act as defined in s. 220.03(1)(t). Such rules shall provide for consideration of the following factors, when appropriate, but shall not be limited to these factors:

(a) The percentage of housing units in the area built more than 30 years ago;

(b) The percentage of year round housing units in the area that are vacant rental housing units;

(c) The percentage of housing units in the area that lack some or all plumbing facilities;

(d) The per capita income in the area;

(e) The percentage change in per capita income in the area from the prior year to the current year;

(f) The percentage of the population in the area that is over the age of 65 and under the age of 18;

(g) The unemployment rate in the area;

(h) The percentage of the population in the area with incomes below the poverty level;

(i) The per capita taxable value of property in the area;

(j) The percentage change in per capita taxable value of property in the area from the prior year to the current year;

(k) The per capita local taxes levied in the area.

(10) In the case of a business qualifying by reason of establishing 5 or more new jobs employing 5 or more additional full-time employees, a statement as set forth in this subsection shall be filed under oath with the income tax return on which the credit is claimed. The statement shall set forth the names and places of residence of employees on the last day of business of the tax year for which the credit is claimed; or, if the employee is no longer employed on said date, the

last calendar day of the last full calendar month the employee is employed at the relevant site. When filing for an economic revitalization tax incentive credit as an expansion of an existing business, it shall be a condition precedent to the granting of each annual tax credit that there shall have been, throughout each year during the 10-year period, no less than 5 more employees than in the year preceding the initial granting of the credit. Further, it shall be a condition precedent to granting of the credit that a majority of all new employees be residents of a slum area or blighted area.

(11) When filing for an economic revitalization tax incentive credit as a new or rebuilt business, a new or rebuilt business shall include a statement as set forth in this section which shall be filed under oath with the tax return on which the credit is claimed. The statement shall set forth the names and places of residence of employees on the last day of business of the tax year for which the credit is claimed; or, if the employee is no longer employed on said date, the last calendar day of the last full calendar month the employee is employed at the relevant site. When filing for an economic revitalization tax incentive credit as a new or rebuilt business, it shall be a condition precedent to the granting of the credit that a majority of all employees be residents of a slum area or blighted area.

(12) When filing for an economic revitalization tax incentive credit, a business shall include a copy of the resolution required in s. 163.355 designating the area in which the business is located as a slum area or blighted area.

Section 4. Section 193.084, Florida Statutes, is created to read:

193.084 Notice of new, rebuilt or expanded property.—

(1) The property appraiser shall accept notices on or before April 1 of the year in which the new or additional real or personal property acquired to establish a new business or facilitate a business expansion or restoration is first subject to assessment. The notice shall be filed on a form prescribed by the department by any business seeking to qualify for an economic revitalization tax incentive credit as a new or expanded business pursuant to s. 220.18(3).

(2) Upon determining that the real or tangible personal property described in said notice is in fact to be incorporated into a new, expanded or rebuilt business, the property appraiser shall so affirm and certify on the face of the notice, and shall provide a copy thereof to the new or expanded business and to the department.

(3) Within 10 days of extension of the assessment rolls pursuant to s. 193.122(2), the property appraiser shall forward to the department a list of all property of new businesses and property separately assessed as expansion-related or rebuilt property pursuant to s. 193.085(5). The list shall include the name and address of the business to which the property is assessed, the assessed value of the property, total school taxes levied against the property, the identifying number for the property as shown on the assessment roll, and a description of the property.

Section 5. Subsection (5) is added to section 193.085, Florida Statutes, to read:

193.085 Listing all property.—

(5) Beginning in the year in which a notice of new, rebuilt, or expanded property is accepted and certified pursuant to s. 193.084, and for the 9 years immediately thereafter, the property appraiser shall separately assess the prior existing property and the expansion-related or rebuilt property, if any, of each business having submitted said notice pursuant to s. 220.18(3). The listing of expansion-related or rebuilt property on an assessment roll shall immediately follow the listing of prior existing property for each expanded business. However, beginning with the first assessment roll following receipt of a notice from the department that a business has been disallowed an economic revitalization tax incentive credit, the property appraiser shall singly list the property of said business.

Section 6. Subsection (4) is added to section 195.073, Florida Statutes, to read:

195.073 Classification of property.—All items required by law to be on the assessment rolls shall receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The de-

partment may designate other subclassifications of property. No assessment roll may be approved by the department which does not show proper classifications.

(4) Rules adopted pursuant to this section shall provide for the separate identification of property as prior existing property of an expanded or rebuilt business, as expansion-related property of an expanded or rebuilt business, and as property of a new business, in the event said business qualifies for an economic revitalization tax incentive credit pursuant to s. 220.18, in addition to classification according to use.

Section 7. Subsection (6) of section 195.096, Florida Statutes, is renumbered as subsection (7), and a new subsection (6) is added to said section to read:

195.096 Postaudit review of rolls; supervision by the department.—

(6) The department shall periodically review the assessments of new, rebuilt and expanded business reported according to s. 193.084(3), to insure parity of level of assessment with other classifications of property.

Section 8. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 Adjusted federal income defined.—

(1) "Adjusted federal income" shall mean an amount equal to the taxpayer's taxable income as defined in subsection (2), or said taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) Additions.—There shall be added to such taxable income:

1. The amount of income tax paid or accrued as a liability to this state under this code which is deductible from gross income in the computation of taxable income for the taxable year;

2. The amount of interest which is excluded from taxable income under subsection 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under subsection 265(2) of the Internal Revenue Code or any other law;

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.18.

Section 9. Any person charged with any criminal offense arising from a civil disorder associated with a disaster as defined in this act and found guilty whether or not adjudication of guilt or imposition of sentence is suspended, deferred, or withheld shall not be eligible to make application for, receive, or in any other manner enjoy the benefits or any form of assistance available under this act.

Section 10. This act shall take effect January 1, 1981, provided that economic revitalization tax incentive credits shall first be available for ad valorem school taxes levied against 1981 assessments. The provisions of this act, except s. 220.18(1) (b) providing for the carryover of unused credit amounts, shall expire and be void on December 31, 1986. No business shall be entitled to claim the credit authorized by this act, except any amount attributable to the carryover of a previously earned credit, for more than 10 consecutive years.

Senator Steinberg moved the following amendment which was adopted:

Amendment 2—On page 1, strike the complete title and insert: A bill to be entitled An act relating to economic revitalization tax incentive credits; adding subsection (6) to s. 220.02, Florida Statutes, and adding paragraphs (o), (p), (q), (r), (s) and (t) to s. 220.03(1), Florida Statutes, providing legislative intent and definitions; creating s. 220.18, Florida Statutes; providing for an economic revitalization tax credit to be allowed against the tax imposed under the corporate income tax to certain businesses located in slum or blighted areas which establish a new business or expand an existing business; providing for computation of the credit based on ad valorem taxes for school purposes paid; providing for carryover credit; providing a limitation; providing for notice and other procedural matters; creating s. 193.084, Florida Statutes; providing for notice of new or ex-

panded property to be filed with the property appraiser; providing duties of property appraiser with respect thereto; adding subsection (5) to s. 193.085, Florida Statutes, and subsection (4) to s. 195.073, Florida Statutes, providing for classification and listing of new and expansion-related property; adding a new subsection (6) to s. 195.096, Florida Statutes, providing for periodic review of assessment rolls by the Department of Revenue; amending s. 220.13(1)(a), Florida Statutes; specifying that the amount allowed under the credit in s. 220.18 shall be added in computing "adjusted federal income" for corporate income tax purposes; restricting eligibility for benefits under the act; providing an effective date and an expiration date.

CS for HB 1870 as amended was read by title, passed and certified to the House. The vote on passage was:

## Yeas—31

Mr. President	Gordon	Johnston	Steinberg
Anderson	Gorman	MacKay	Stuart
Barron	Grizzle	McKnight	Thomas
Carlucci	Hair	Myers	Tobiassen
Chamberlin	Henderson	Peterson	Trask
Dunn	Hill	Scarborough	Vogt
Fechtcl	Holloway	Scott	Winn
Frank	Jenne	Skinner	

## Nays—3

Beard	McClain	Neal
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Vote after roll call:

Yea—Don Childers

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has refused to concur in Senate Amendments 1 and 2 to HB 1751 and requests the Senate to recede.

*Allen Morris, Clerk*

(Amendments attached to original bill)

By the Committee on Regulated Industries & Licensing and Representative Richmond—

HB 1751—A bill to be entitled An act relating to alcoholic beverage licenses; adding subsections (12) and (13) to s. 561.01, Florida Statutes, defining the terms "special airport license" and "airport terminal"; adding subsection (4) to s. 561.15, Florida Statutes, prohibiting the issuance of a special alcoholic beverage license with respect to certain restaurants; amending s. 561.17(2), Florida Statutes, and adding subsection (3) thereto, requiring compliance with sanitary and safety standards for applications for certain alcoholic beverage licenses; providing for license application fees; amending s. 561.18, Florida Statutes, providing that applicants for certain alcoholic beverage licenses shall be fully investigated if selected in a public drawing; amending s. 561.19(2), Florida Statutes, and adding new subsections (3), (4) and (5) thereto; providing a drawing selection process for alcoholic beverage license applicants with respect to licenses made available by population increases; providing an initial license fee; amending s. 561.20(1), (2), (3), (6), and (7)(b) and (c), Florida Statutes, providing for use of state population estimates to determine number of allotted licenses; establishing a formula to stagger the issuance of newly allotted licenses in counties; providing qualifications and restrictions for special restaurant licenses; providing qualifications for and eliminating transferability restriction for bowling alley licenses; exempting certain alcoholic beverage vendors operating in publicly owned or leased airports from the quota alcoholic beverage license limitations; providing for the issuance of special airport licenses; permitting current licensees to apply for one additional allotted license; providing for maximum number of licenses that may be held within a county; providing a grandfather clause; providing qualifications for golf club licenses; providing qualifications for tennis and racquetball club licenses; amending s. 561.26, Florida Statutes, providing for an annual license term on a staggered schedule as fixed by the Division of Alcoholic Beverages and Tobacco; amending s. 561.27, Florida Statutes, providing for alcoholic beverage license renewal; amending s. 561.29(1)(d), Florida

Statutes, and adding paragraphs (f) and (g) thereto, requiring compliance with sanitary standards for alcoholic beverage license premises; providing for the revocation of special restaurant licenses upon entry of the third violation of special restaurant laws and rules and providing for the application of the act to existing licenses; requiring minimum utilization of allotted licenses and exceptions; amending s. 561.32, Florida Statutes; providing restrictions on transferring of newly allotted licenses for 5 years; establishing license tax transfer fee; amending s. 561.33(1), Florida Statutes, and adding subsection (3) thereto, providing for change of locations with respect to alcoholic beverage licensees; amending s. 561.351, Florida Statutes, providing annual terms of certain licenses; amending s. 561.58, Florida Statutes, providing for license renewal of previously revoked licenses; adding subsections (4), (5) and (6) to s. 561.65, Florida Statutes, providing a procedure for foreclosure by lenders against alcoholic beverage license holders; providing for notification to the Division of Alcoholic Beverages and Tobacco of any lien against an alcoholic beverage license before such lien can be enforced; amending s. 565.02(1)(g), (3)(a) and (4), Florida Statutes, providing license tax fee for vendors operating more than three permanent rooms and locations; providing for the sale of alcoholic beverages in certain airline passenger waiting lounges; providing exemptions for tennis and racquetball club licensees with respect to certain rules governing clubs; providing for severability; providing an effective date.

Senator Ware moved that the Senate refuse to recede from Senate Amendments 1 and 2 to HB 1751. The motion failed.

The vote was:

## Yeas—17

Mr. President	Childers, W. D.	Peterson	Vogt
Anderson	Hair	Stuart	Ware
Barron	Hill	Thomas	
Beard	Maxwell	Tobiassen	
Carlucci	Neal	Trask	

## Nays—18

Chamberlin	Gorman	McKnight	Steinberg
Dunn	Grizzle	Poole	Williamson
Fechtcl	Henderson	Scarborough	Winn
Frank	Holloway	Scott	
Gordon	Jenne	Skinner	

On motion by Senator Barron, HB 1751 with the Senate amendments was referred to the Committee on Rules and Calendar.

## Senator Scarborough presiding

The Senate resumed consideration of—

SJR 948—A joint resolution proposing an amendment to Section 16, Article III of the State Constitution, relating to apportionment by the Legislature.

Senator Trask moved that the Senate reconsider the vote by which the Senate concurred in House Amendments 9 and 13 to SJR 948.

## Senator Vogt presiding

## Senator Scarborough presiding

The motion by Senator Trask was adopted by the following vote:

## Yeas—23

Barron	Frank	Johnston	Tobiassen
Beard	Gordon	Maxwell	Trask
Carlucci	Hair	McClain	Vogt
Chamberlin	Hill	Myers	Williamson
Childers, W. D.	Holloway	Peterson	Winn
Fechtcl	Jenne	Thomas	

Nays—16

Anderson	Henderson	Neal	Skinner
Dunn	Lewis	Poole	Steinberg
Gorman	MacKay	Scarborough	Stuart
Grizzle	McKnight	Scott	Ware

Senators Trask and McClain offered the following amendment to House Amendment 9 which was moved by Senator Trask and adopted:

**Amendment 1**—On page 1, lines 3-5, strike all of said lines and insert: ~~more than~~ forty consecutively numbered senatorial districts of compact ~~either~~ contiguous, ~~overlapping~~ or identical territory, provided that any identical senatorial territory shall comprise no more than two districts; and into ~~not less than~~

The vote was:

Yeas—23

Beard	Gordon	Maxwell	Tobiassen
Carlucci	Hair	McClain	Trask
Chamberlin	Hill	Myers	Vogt
Childers, W. D.	Holloway	Peterson	Williamson
Fechtel	Jenne	Scarborough	Winn
Frank	Johnston	Thomas	

Nays—14

Anderson	Lewis	Poole	Stuart
Gorman	MacKay	Scott	Ware
Grizzle	McKnight	Skinner	
Henderson	Neal	Steinberg	

Vote after roll call:

Nay—Dunn

Senator Trask moved the following amendment to House Amendment 13 which was adopted:

**Amendment 2**—On page 1, before the word "Providing" insert: However, identical territory may comprise 2 Senatorial districts.

On motions by Senator Trask, the Senate concurred in House Amendments 9 and 13 as amended by the Senate amendments and the House was requested to concur in the Senate amendments.

SJR 948 as amended passed by the required constitutional three-fifths vote of the membership and the action of the Senate was certified to the House. The vote on passage was:

Yeas—27

Anderson	Hair	Myers	Tobiassen
Barron	Hill	Peterson	Trask
Beard	Holloway	Poole	Vogt
Carlucci	Johnston	Scarborough	Ware
Childers, W. D.	Lewis	Scott	Williamson
Fechtel	Maxwell	Steinberg	Winn
Grizzle	McClain	Thomas	

Nays—12

Chamberlin	Gordon	Jenne	Neal
Dunn	Gorman	MacKay	Skinner
Frank	Henderson	McKnight	Stuart

On motion by Senator Peterson, the rules were waived and the Senate reverted to—

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed CS for CS for HB's 1442 & 1146 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By the Committees on Appropriations and Education, Higher and Representative Hodes and others—

CS for CS for HB's 1442 and 1146—A bill to be entitled An act relating to education; establishing the Florida Legislative Scholars' Fund; providing that certain students who meet certain requirements are eligible for a stipend for educational expenses; providing for grants to educational institutions; providing for administration of the fund by the Department of Education; providing for appropriations to the fund; providing an effective date.

—was read the first time by title and on motion by Senator Peterson, the rules were waived and CS for CS for HB's 1442 and 1146 was placed on the calendar.

CS for SB's 133 and 436 by the Committee on Education was read the first time by title and Senate Bills 133 and 436 were laid on the table.

On motions by Senator Peterson, CS for CS for HB's 1442 and 1146, a companion measure, was substituted for CS for SB's 133 and 436 and by two-thirds vote read the second time by title.

Senators Peterson and Stuart offered the following amendments which were moved by Senator Peterson and adopted:

**Amendment 1**—On page 1, line 22, strike everything after the enacting clause and insert: Section 1. Florida Academic Scholars' Fund.—

(1) There is hereby created a Florida Academic Scholars' Fund to award scholarships to each Florida student, who:

(a) If he is an undergraduate student, is recognized by the merit or achievement programs of the National Merit Scholarship Corporation as a scholar, finalist, semifinalist or commended student, or has obtained a 3.5 grade point average in high school academic subjects and has scored in the upper 2 percent of the graduating class of an accredited high school; or, if he is a graduate student, has maintained a 3.5 grade point average, or equivalent, and has scored in the upper 2 percent of the graduating class of an accredited public or private college or university;

(b) Has been a bona fide resident of this state for the preceding 2 years prior to graduation from high school or equivalent, as defined in s. 299.814; and

(c) Attends, on a full-time basis, a state university or community college authorized by Florida law, a nursing diploma school approved by the Florida Board of Nursing, or any Florida college, university, or community college which is accredited by a member of the Council on Postsecondary Accreditation or any Florida institution whose credits are acceptable for transfer to state universities.

(2) Each student who meets such requirements is eligible for a stipend for tuition and registration fees, not to exceed \$1,200 per academic year. This award is in addition to other scholarships, grants, or loans received by the student, but shall be used in the determination of need for awards based on need. If a student transfers from one eligible institution to another as specified in subsection (3), his grant shall be transferable. The amount of unmet need shall be recalculated for the new institution in accordance with s. 240.409(1) and (3). Payments of academic scholars' awards shall be transmitted, on behalf of the students, to the president of the college, university, community college, or nursing diploma school which the recipient is attending or to his representative in advance of the registration period. Should any recipient terminate his enrollment for any reason during the academic year, the unused portion of the grant, as determined by policies and rules of the Department of Education, shall be refunded within 60 days to the department for the purposes of this section by the president of the college, university, community college, or nursing diploma school or by his representative.

(3) Recipients of academic scholarships shall maintain the equivalent of 3.2 cumulative grade average in undergraduate studies or 3.5 cumulative grade average or the equivalent in

graduate studies on a 4.0 scale or an approved equivalent student progress evaluation plan on at least 12 hours per quarter, trimester, or semester in order to be eligible for a continuation of the award. No undergraduate student may receive a Florida Academic Scholars' Fund award for more than the equivalent of 8 semesters or 12 quarters. No graduate student may receive a Florida Academic Scholars' Fund award for more than 3 years. The award may be renewed on an annual basis upon a showing by the recipient that he meets the necessary qualifications. If any recipient transfers from one accredited Florida college, university, community college or nursing diploma school to another eligible institution, his award shall be transferable, provided he is otherwise eligible for the award.

(4) The Department of Education shall administer this fund under policies and rules established by the State Board of Education.

Section 2. The Legislature shall appropriate biennially, from general revenue, funds to be deposited in the Florida Academic Scholars' Fund, as created herein, for the purpose of funding this act.

Section 3. Section 240.296, Florida Statutes, is created to read:

**240.296 State University Housing Loan Fund.—**

(1) **SHORT TITLE.**—This section shall be known and may be cited as the "State University Housing Loan Fund Act."

(2) **DEFINITIONS.**—As used in this section:

(a) "Current severe housing shortage" is an existing shortage in supply of acceptable safe and sanitary housing available for currently enrolled full-time students at reasonable rents within commuting area of the educational institution.

(b) "Developmental cost" means the cost of land and site improvement, architectural and engineering services, construction, the cost of acquiring existing and related dining facilities, and the cost of built-in or installed kitchen equipment or food service equipment in central dining facilities.

(c) "Eligible applicant" means any institution within the State University System.

(d) "Housing" means structures or portions of structures which consist of living accommodations for students.

(3) **LEGISLATIVE INTENT.**—The Legislature recognizes the need for rehabilitation, alteration, renovation, of housing facilities to provide housing for students attending the state universities. It is further recognized that loans from the fund established by this section may be made in accordance with applicable rules only to the extent that applicants are unable to obtain the necessary financing elsewhere on equally favorable terms or conditions. It is therefore the intent of the Legislature to establish a loan fund to provide the opportunity for each state university to obtain funds for student housing. This loan program shall be administered through the existing Board of Regents offices and no new office or agency shall be established for this purpose.

(4) **ELIGIBILITY REQUIREMENTS.**—The following projects shall be eligible for application:

(a) Rehabilitation and renovation projects to conserve energy and reduce fuel consumption, maintain the quality of life, provide for the safety of residents, and reduce operating costs of existing housing and related dining facilities. Applications for funds allocated under this category must include estimated number of months before operating cost savings would equal development cost, less current inflation factors. Allocations shall be based upon age of facility, its physical condition, status of deferred maintenance, and the need or demand for university housing.

(b) Renovation, refurbishing, alterations, and equipment as determined as necessary to meet state and federal requirements for accessibility for handicapped students. Funds allocated under this category must meet specifically the needs of handicapped student as defined in Section 504 of the Rehabilitation Act of 1973 and as they relate to the university's housing program.

(c) In order to exclude projects which are uneconomical or exceed reasonable design standards, applications proposing a developmental cost exclusive of land or extraordinary cost

in excess of \$14,000 per occupant based upon designated capacity of proposed housing projects are not eligible.

(5) **APPLICATION AND ALLOCATION OF FUNDS.—**

(a) Applications shall be received once a year and must be filed in the Board of Regents office no later than August 1.

(b) Only one application for request of funds may be submitted and considered per institution under each of the three categories.

(c) A subcommittee of the Board of Regents shall be established to review and approve all applications.

(d) All construction allocations shall be governed by state rules pertaining to construction and purchase.

(6) **LOAN TERMS AND LIMITATIONS.—**

(a) Loans will be amortized by approximately equal periodic payments of combined principal and interest over the life of the loan. Such payments shall be made not less than annually and not more than semiannually.

(b) Funds shall be made available for projects outlined in subsection (4)(a) and (b) from the Capital Improvement Fee Trust Fund as provided for by the Appropriations Act.

(c) The minimum loan which may be requested is \$25,000.

Section 4. This act shall take effect July 1, 1980.

**Amendment 2—**On page 1, lines 1-10, strike the title and insert: A bill to be entitled An act relating to education: establishing the Florida Academic Scholars' Fund; providing that certain students who meet certain requirements are eligible for a stipend for certain educational expenses; providing for administration of the fund by the Department of Education; providing for appropriations to the fund; creating s. 240.296, Florida Statutes; creating the State University Housing Loan Fund; providing for loans to state universities for specified housing and related purposes; providing requirements for eligible projects; providing for administration by the Board of Regents; specifying loan terms and limitations; providing an effective date.

**The President presiding**

On motion by Senator Peterson, by two-thirds vote CS for CS for HB's 1442 and 1146 as amended was read the third time by title, passed and certified to the House. The vote on passage was:

**Yeas—34**

Mr. President	Gorman	McClain	Stuart
Anderson	Grizzle	McKnight	Thomas
Barron	Hair	Neal	Tobiassen
Beard	Henderson	Peterson	Trask
Childers, W. D.	Hill	Poole	Vogt
Dunn	Holloway	Scarborough	Ware
Fechtel	Jenne	Scott	Winn
Frank	Johnston	Skinner	
Gordon	MacKay	Steinberg	

**Nays—None**

Vote after roll call:

**Yea—Carlucci**

CS for SB's 133 and 436 was laid on the table.

**SB 1172—**A bill to be entitled An act relating to school districts; creating s. 234.212, Florida Statutes, providing for contracts between school districts and other persons for the provision of school bus transportation services; authorizing the sale of school buses to such persons; providing for local feasibility studies and providing for matching state funding; providing an effective date.

—was read the second time by title.

The Committee on Education offered the following amendments which were moved by Senator Peterson and failed:

**Amendment 1—**On page 2, lines 1-17, strike lines 1-17 and renumber subsequent section

**Amendment 2**—On page 1, line 29, strike everything after the word “bid” and insert: a period.

Senator Peterson moved the following amendments which were adopted:

**Amendment 3**—On page 1, line 13, strike everything after the enacting clause and insert:

Section 1. Section 234.212, Florida Statutes, is created to read:

234.212 Contract for transportation services.—In the event a contract between any school district and any person, business, or entity to provide the district with school bus service for the transportation of pupils in the district provides that such person, business, or entity shall own, operate, and maintain such school buses, the district may purchase the number of buses needed for the district through the Department of Education and sell the same to such person, business, or entity as a part of the contract for such service. Any benefit derived to the provider of such service from the purchase of such buses from the district shall be taken as a credit against the cost of such service to the district. The district shall not be required to submit the sale of such buses to bid.

Section 2. This act shall take effect July 1, 1980.

**Amendment 4**—On page 1, strike everything before the enacting clause and insert: A bill to be entitled An act relating to school districts; creating s. 234.212, Florida Statutes, providing for contracts between school districts and other persons for the provision of school bus transportation services; authorizing the sale of school buses to such persons; providing an effective date.

On motion by Senator Peterson, by two-thirds vote SB 1172 as amended was read the third time by title, passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—34

Mr. President	Frank	Johnston	Thomas
Anderson	Gordon	MacKay	Tobiassen
Barron	Gorman	McClain	Trask
Beard	Grizzle	McKnight	Vogt
Carlucci	Hair	Neal	Ware
Childers, D.	Henderson	Peterson	Williamson
Childers, W. D.	Hill	Scott	Winn
Dunn	Holloway	Skinner	
Fechtel	Jenne	Steinberg	

Nays—None

Vote after roll call:

Yea—Chamberlin

On motions by Senator Barron, by two-thirds vote HB 1475 SB 200 and local bills were withdrawn from the Committee on Rules and Calendar and by two-thirds vote placed on the special order calendar.

On motion by Senator Barron, by two-thirds vote local bills were placed on the special order calendar.

Senator Thomas moved that SJR 575 be withdrawn from the Committee on Rules and Calendar.

Senator Frank moved that the Senate sit as a Committee of the Whole to consider SJR 575 and SJR 274.

Senator Thomas moved as a substitute motion that CS for SB 1268, contained in a House Message, be taken up. The substitute motion was adopted.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed with amendments—

By the Committee on Natural Resources and Conservation and Senator Thomas—

CS for SB 1268—A bill to be entitled An act relating to water management districts; adding s. 373.019(15), Florida Statutes;

defining “works of the district”; amending s. 373.103(3), Florida Statutes; providing conforming language; amending s. 373.073 (1)(b), Florida Statutes; redefining residency requirements for certain members of the Northwest Florida Water Management District; amending s. 373.403, Florida Statutes; limiting the applicability of certain definitions; redefining “works”; amending s. 373.503(1), Florida Statutes; clarifying the method of financing water management district functions; clarifying legislative intent; providing an effective date.

—and requests the concurrence of the Senate.

*Allen Morris, Clerk*

**Amendment 1**—On page 4, line 29, after the period insert: and Duval County shall have two members, who shall be appointed to vacancies resulting from the expiration of the term of a member holding office on the effective date of this act. The provision that Duval County shall have two members shall be effectuated on or before August 1, 1983.

**Amendment 2**—On page 1, lines 7-10 in the title, strike all lines 7-10 and insert: Florida Statutes; amending s. 373.073(1) (b), 1a. & b & 3f; limiting

On motions by Senator Thomas, the Senate refused to concur in the House amendments to CS for SB 1268 and the House was requested to recede. The action of the Senate was certified to the House.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed HB 1880 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By Representatives Thompson and Gustafson—

HB 1880—A bill to be entitled An act relating to the judiciary; amending s. 26.021(7), Florida Statutes, providing for residence of certain circuit judges; amending s. 26.031(1)(d), (g), (i) and (q), Florida Statutes; providing for additional circuit judges; amending s. 34.022(5) and (55), Florida Statutes; changing the number of county court judges; amending s. 35.06(1), Florida Statutes; providing for additional appellate court judges; providing for elections; providing an effective date.

—was read the first time by title and pursuant to the motion by Senator Barron was placed on the special order calendar.

On motion by Senator Hair, by unanimous consent HB 1880 was taken up and by two-thirds vote read the second time by title, and by two-thirds vote read the third time by title, passed and was certified to the House. The vote on passage was:

Yeas—34

Mr. President	Gordon	Maxwell	Steinberg
Anderson	Gorman	McClain	Stuart
Barron	Grizzle	McKnight	Tobiassen
Beard	Hair	Neal	Vogt
Childers, D.	Henderson	Peterson	Ware
Childers, W. D.	Hill	Poole	Williamson
Dunn	Holloway	Scarborough	Winn
Fechtel	Jenne	Scott	
Frank	Johnston	Skinner	

Nays—2

Carlucci Trask

Vote after roll call:

Yea—Myers

Senator Scarborough presiding

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has refused to concur in Senate Amendments 1, 2, 3 & 4 to HB 19 and requests the Senate to recede.

*Allen Morris, Clerk*

By Representatives Kutun and Fontana—

**HB 19**—A bill to be entitled An act relating to the sales and use tax; amending s. 212.04(2)(b), Florida Statutes, 1978 Supplement, exempting admissions to the National Football League championship game from the sales tax; providing an effective date.

On motions by Senator Anderson, the Senate receded from the Senate amendments to HB 19.

On motions by Senator Barron, the Senate reconsidered the vote by which the Senate receded from the Senate amendments to HB 19.

On motions by Senator Barron, the Senate refused to recede from the Senate amendments and again requested the House to concur.

The action of the Senate was certified to the House.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed with 4 amendments—

By Senator Holloway and others—

**SB 943**—A bill to be entitled An act relating to regulation of boats; amending s. 371.021(18)(a), (b), Florida Statutes; redefining the term "live-aboard vessel"; providing an effective date.

—and requests the concurrence of the Senate.

*Allen Morris, Clerk*

**House Amendment 1**—On page 1, line 7, strike everything after the enacting clause and insert: Section 1. Subsection (1) of s. 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(1) Every person who has the legal title or beneficial title in equity to real property *or a live-aboard vessel* in this state and who resides thereon and in good faith makes the same his or her permanent home, or the permanent home of another or others legally or naturally dependent upon said person, shall be entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$5,000 on the said home and contiguous real property, as defined in s. 6, Art. VII of the State Constitution, *or said live-aboard vessel*. Said title may be held by the entireties, jointly, or in common with others, and said exemption may be apportioned among such of the owners as shall reside thereon, as their respective interests shall appear, but no such exemption of more than \$5,000 shall be allowed to any one person or on any one dwelling house *or live-aboard vessel*, except that an exemption up to the assessed valuation of \$5,000 may be allowed on each apartment occupied by a tenant-stockholder or member of a cooperative apartment corporation and on each condominium parcel occupied by its owner, nor shall the amount of the exemption allowed any person exceed the proportionate assessed valuation based on the interest owned by such person.

Section 2. Paragraph (a) of subsection (18) of section 371.021, Florida Statutes, is amended to read:

371.021 Definitions.—As used in this part, unless the content clearly requires a different meaning:

(18) "Live-aboard vessel" means:

(a) Any vessel used principally as a residence *during the last 12 month period* or

Section 3. With respect to 1980 assessments, the property appraiser shall mail, not later than September 15, 1980, an application for homestead exemption to the owner of each live-aboard vessel to appear on the 1980 roll. The filing deadline for said application shall be October 6, 1980 or 10 days before extension of the 1980 roll, whichever is later.

Section 4. This act shall take effect upon becoming a law and shall apply to assessment rolls and taxes levied thereon for 1980 and each year thereafter.

Senator Holloway moved the following amendments to House Amendment 1 which were adopted:

**Amendment 1**—On page 2 of the amendment, the first set of lines 6 through 12 strike all of line 6 through and including line 12 and insert: Section 2. Paragraphs (a) and (b) of subsection (18) of section 371.021, Florida Statutes, are amended to read:

371.021 Definitions.—As used in this part, unless the context clearly requires a different meaning:

(18) "Live-aboard vessel" means:

(a) *Any vessel primarily designed or constructed as a living unit, for use on water, and fitted for use as a dwelling; Any vessel used principally as a residence* or

(b) Any vessel represented as a place of business, a professional or other commercial enterprise, ~~or legal residence~~, and providing or serving on a long-term basis the essential services or functions typically associated with a structure or other improvement to real property, and, if used as a means of transportation, said use is clearly a secondary or subsidiary use; or

(c) Any vessel used by any club or any other association of whatever nature when clearly demonstrated to serve a purpose other than a means of transportation. Commercial fishing boats are expressly excluded from the term "live-aboard vessel".

**Amendment 2**—On page 2 of the amendment, between the second set of lines 11 & 12, insert: Section 4. Section 371.59, Florida Statutes, is amended to read:

371.59 Local regulation qualified.—

(1) The provisions of ss. 371.011-371.051, 371.071-371.171, 371.50-371.58, shall govern the operation, equipment and all other matters relating thereto whenever any vessel shall be operated upon the waterways or when any activity regulated hereby shall take place thereon. Nothing in these sections shall be construed to prevent the adoption of any ordinance or local law relating to operation and equipment of vessels, except that no such ordinance or local law may apply to the Florida Intracoastal Waterway and except that such ordinances or local laws shall be operative only when they are not in conflict with this chapter or any amendments thereto or regulations thereunder.

(2)(a) *For the purposes of this section "live-aboard vessel" means:*

1. *Any vessel primarily designed or constructed as a living unit, for use on water, and fitted for use as a dwelling; or*

2. *Any vessel represented as a place of business, a professional or other commercial enterprise, and providing or serving on a long-term basis the essential services or functions typically associated with a structure or other improvement to real property, and, if used as a means of transportation, said use is clearly a secondary or subsidiary use; or*

3. *Any vessel used by any club or any other association of whatever nature when clearly demonstrated to serve a purpose other than a means of transportation.*

*Commercial fishing boats are expressly excluded from the term "live-aboard vessel".*

(b) *Nothing contained in the provisions of this section shall be construed to prohibit local governmental authorities from the enactment or enforcement of regulations which prohibit or restrict the mooring or anchoring of live-aboard vessels within their jurisdictions.*

(renumber subsequent section)

**House Amendment 2**—On page 1, lines 2 thru 5, strike all of said lines and insert: An act relating to homestead exemption; amending s. 196.031(1); providing that the homestead exemption shall apply with respect to live-aboard vessels; providing for application therefor; amending s. 371.021(18), altering the definition of live-aboard vessel; providing an effective date.

Senator Holloway moved the following amendment to House Amendment 2 which was adopted:

**Amendment 1**—On page 2 of the amendment, line 5, after the semicolon insert: amending s. 371.59, and s. 371.021(18)(a), (b), Florida Statutes, defining the term "live-aboard vessel"; providing that the act shall not be deemed to prohibit local governmental authorities from enacting or enforcing certain regulations with respect to live-aboard vessels;

**House Amendment 3**—On page 2, line 12, insert: Section 2. 371.59. Local regulation qualified.—

(1) The provisions of ss. 371.011-371.051, 371.071-371.171, 371.50-371.58, shall govern the operation, equipment and all other matters relating thereto whenever any vessel shall be operated upon the waterways or when any activity regulated hereby shall take place thereon. Nothing in these sections shall be construed to prevent the adoption of any ordinance or local law relating to operation and equipment of vessels, except that no such ordinance or local law may apply to the Florida Intra-coastal Waterway and except that such ordinances or local laws shall be operative only when they are not in conflict with this chapter or any amendments thereto or regulations thereunder.

(2)(a) For the purposes of this section "live-aboard vessel" means:

1. Any vessel used principally as a residence; or
2. Any vessel represented as a place of business, professional or other commercial enterprise, or legal residence, and providing or serving on a long-term basis the essential services or functions typically associated with a structure or other improvement to real property, and, if used as a means of transportation, said use is clearly a secondary or subsidiary use; or
3. Any vessel used by any club or any other association of whatever nature when clearly demonstrated to serve a purpose other than a means of transportation.

(b) Nothing contained in the provisions of this section shall be construed to prohibit local governmental authorities from the enactment or enforcement of regulations which prohibit or restrict the mooring or anchoring of live-aboard vessels within their jurisdictions.

and renumber subsequent section.

**House Amendment 4**—On page 1, line 5 in title, after the semicolon (;) insert: amending s. 371.59, Florida Statutes, defining the term "live-aboard vessel"; providing that the act shall not be deemed to prohibit local governmental authorities from enacting or enforcing certain regulations with respect to live-aboard vessels;

On motions by Senator Holloway, the Senate concurred in House Amendments 1 and 2 as amended and the House was requested to concur in the Senate amendments to the House amendments. On motion by Senator Holloway, the Senate refused to concur in House Amendments 3 and 4, and requested the House to recede.

SB 943 passed as further amended and the action of the Senate was certified to the House. The vote on passage was:

Yeas—38

Mr. President	Frank	MacKay	Stuart
Anderson	Gordon	McClain	Thomas
Barron	Gorman	McKnight	Tobiassen
Beard	Grizzle	Neal	Trask
Carlucci	Hair	Peterson	Vogt
Chamberlin	Henderson	Poole	Ware
Childers, D.	Hill	Scarborough	Williamson
Childers, W. D.	Holloway	Scott	Winn
Dunn	Jenne	Skinner	
Fechtcl	Johnston	Steinberg	

Nays—None

Vote after roll call:

Yea—Myers

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has refused to concur in Senate Amendments to House Amendments 1 and 2 to CS for SB 200 and requests the Senate to recede.

*Allen Morris, Clerk*

(Amendments attached to original bill)

By the Committee on Judiciary-Civil and Senator Thomas and others—

**CS for SB 200**—A bill to be entitled An act relating to tax collections and tax sales; amending s. 197.062(1), Florida Statutes, as amended; providing requirements for advertising the sale of real or personal property with delinquent taxes; amending s. 197.116(2), Florida Statutes, as amended; providing that no homestead exemption property be sold at public auction for delinquent taxes; amending ss. 197.151(2) and 197.156(1), Florida Statutes, as amended; deleting language requiring payment for costs incurred in personal service of notice; amending s. 197.241(3), Florida Statutes, as amended; providing redemption of property by titleholder prior to issuance of tax deed; deleting procedure for bidding by titleholder of homestead exemption property; amending s. 197.256(1), (2), Florida Statutes, as amended; requiring additional notice to certain individuals of application for tax deed; deleting the requirement that titleholders residing out of state be notified of delinquent taxes on homestead exemption property; providing an effective date.

On motions by Senator Thomas, the Senate refused to recede from Senate amendments to House amendments 1 and 2 and the House was again requested to concur in the Senate amendments.

The action of the Senate was certified to the House.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed with 2 amendments—

By Senator Peterson and others—

**SB 769**—A bill to be entitled An act relating to education; creating s. 236.255, Florida Statutes; authorizing school boards to levy specified additional millage for limited purposes; amending s. 235.435(1)(l), (2)(a), (c), Florida Statutes; providing criteria for determining allocations from the Public Education Capital Outlay and Debt Service Trust Fund; amending s. 236.081(1)(d), (e), (6), Florida Statutes; providing for cost differentials; deleting authorization of the Department of Education to increase the base student allocation under certain circumstances; deleting minimum net annual state allocation guarantees; amending s. 237.071(3), Florida Statutes; correcting a cross-reference; amending s. 237.091(1), Florida Statutes; deleting reference to approval of school board budgets by the Department of Education; amending s. 237.101, Florida Statutes; deleting requirement that the department be made a party to lawsuits seeking changes in such budgets; amending ss. 235.149, 235.15, Florida Statutes; providing for survey for instructional space and educational plant survey; amending s. 203.01, Florida Statutes; providing for the collection and certification of tax on gross receipts for utilities; amending s. 237.151(1), (3)(b), Florida Statutes, and adding subsection (4) to said section; increasing the rate of interest which school boards may pay on borrowed funds; creating the State of Florida Public School District Revolving Loan Trust Fund; providing for loans from the fund to district school boards; authorizing the use of the working capital fund; creating s. 235.017, Florida Statutes; specifying duties of the associate deputy commissioner; amending s. 235.212, Florida Statutes; specifying design and construction criteria; providing an effective date.

—and requests the concurrence of the Senate.

*Allen Morris, Clerk*

**Amendment 1**—On pages 2-19 strike everything after the enacting clause and insert: Section 1. Subsections (2), (3), and (4) of section 236.25, Florida Statutes, are renumbered as subsections (3), (4), and (5), respectively, and a new subsection (2) is added to said section to read:

## 236.25 District school tax.—

(1) Each school board desiring to participate in the state allocation of funds for current operation as prescribed by s. 236.081(6) shall levy no more than 8 mills of tax on the non-exempt assessed valuation for school purposes of the district, except that for fiscal year 1979-1980 the levy shall be no more than 6.75 mills, exclusive of millage voted under the provisions of ss. 9(b) and 12 of Art. VII of the State Constitution.

(2) In addition to the maximum millage levy as provided for in subsection (1), each school board may levy up to 2 mills of tax on the nonexempt assessed valuation for the following school purposes:

(a) New construction and remodeling projects, as set forth in s. 235.435(3), without regard to the prioritization in that section, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities or ancillary facilities.

(b) Maintenance, renovation, and repair of existing school plants. However, these funds shall not supplant current expenditures from operating revenues for maintenance, renovation and repair, based on the prior 3 fiscal year average, and such funds shall be subject to the provisions of section 4 of chapter 79-583, Laws of Florida.

(c) School bus replacement.

(d) Any school district levying the additional millage provided for by this section shall not receive funds as provided for in s. 196.033 for the additional capital outlay millage.

(e) School districts levying additional millage for capital outlay shall be authorized to receive a short-term loan from the Public Education Capital Outlay and Debt Service Trust Fund as needed for cash disbursements for contracts. Such levying district may enter into a contract and use the trust fund for cash disbursements until such time as the millage is collected. These funds shall be made available as of July 1, 1980, and shall be repaid to the Public Education Capital Outlay and Debt Service Trust Fund without interest charges no later than December 31, 1980. Districts that have not encumbered all entitlements shall not be eligible for such short-term loans.

Section 2. Paragraph (c) of subsection (6) of section 236.081, Florida Statutes, is amended to read:

236.081 Funds for operation of schools.—The annual allocation from the Florida Education Finance Program to each district for operation of schools shall be determined as follows:

(6) TOTAL ALLOCATION OF STATE FUNDS TO EACH DISTRICT FOR CURRENT OPERATION.—The total annual state allocation to each district for current operation shall be distributed periodically in the manner prescribed by regulations of the state board and shall be calculated as follows:

(c) The amount thus obtained shall represent the net annual state allocation to each district; however, notwithstanding any of the provisions herein, each district shall be guaranteed a minimum level of funding in the amount and manner prescribed below:

1. The department shall determine the value per full-time equivalent student for the prior fiscal year for each district as follows: Divide the total number of full-time equivalent students included in the prior year Education Finance Program into the sum of:

a. The prior year's state allocation for: Current operation, as provided in paragraphs (6)(a) and (b), less student transportation, as provided in subsection 236.083(7); and

b. The calculated yield of the actual nonvoted millage levied by the district during the prior fiscal year on 95 percent of the prior calendar-year nonexempt assessed valuation of the district for school purposes.

2. The amount determined in subparagraph 1. shall be multiplied by the number of full-time equivalent students included in the final estimated computation of the current Education Finance Program.

3. The amount determined in subparagraph 2. shall be the minimum level of funding for each district for the current fiscal year. Such amount shall include the following:

(a) The state allocation for current operation, as provided in paragraph (a), exclusive of all categorical programs; and

b. The calculated yield of the maximum nonvoted millage as prescribed in s. 236.25(1) during the current fiscal year on 95 percent of the current calendar-year nonexempt assessed valuation of the district for school purposes.

4. In any district in which the amount determined in subparagraph 2. does not equal or exceed the sum of the sources specified in subparagraph 3., the state share of this total shall be increased in an amount sufficient to assure that each district receives the amount determined in subparagraph 2.

Section 3. Section 203.01, Florida Statutes, is amended to read:

203.01 Tax on gross receipts for utility services.—Every person, including municipal corporations, receiving payment for electricity for light, heat or power, for natural or manufactured gas for light, heat or power, for use of telephones, and for the sending of telegrams and telegraph messages, shall report quarterly ~~semiannually~~ to the Department of Revenue, not later than January 31 for the 3 6 months ending December 31, ~~and not later than April 30 July 31~~ for the 3 months ending March 31, ~~not later than July 31~~ for the 3 months ending June 30, and not later than October 31 for the 3 months ending September 30 ~~6 months ending June 30~~, under oath of the secretary or some other officer of such person, the total amount of gross receipts derived from business done within this state, or between points within this state, for the preceding 3 6 months and, at the same time, shall pay into the state treasury the sum of \$1.50 upon each \$100 of such gross receipts, and such collections shall be certified by the comptroller upon request of the State Board of Education. The term "gross receipts" as used herein shall not include gross receipts of any person derived from the sale of natural gas to a public or private utility, including municipal corporations and rural electric cooperative associations, either for resale or for use as fuel in the generation of electricity. If any person fails to make such report to the department and pay the tax as herein provided, the department shall, after having given at least 5 days' notice to such person or some official or representative thereof within this state, estimate the amount of such gross receipts from such information as it may be able to obtain and shall add 18 ~~10~~ percent of the amount of such taxes as a penalty, for the failure of such person to make report, and shall proceed to collect such tax, together with all costs and the penalty, the same as other delinquent taxes are collected; provided, no penalty shall be added as aforesaid if a return is made and the amount due is paid to the State Treasurer before the expiration of the time stated in the department's notice aforesaid.

Section 4. This act shall take effect July 1, 1980.

Amendment 2—On page 1, lines 2-31 in the title, and page 2, lines 1-11, strike the entire title and insert: An act relating to educational capital outlay; adding a new subsection (2) to s. 236.25, Florida Statutes, to authorize the district school boards to levy up to 2 mills ad valorem tax for specified purposes; authorizing school districts which levy such millage to receive short-term loans from the Public Education Capital Outlay and Debt Service Trust Fund as needed for cash disbursements; amending s. 236.081(6)(c), Florida Statutes, relating to allocations from the Florida Education Finance Program, to conform; amending s. 203.01, Florida Statutes; requiring quarterly reports and payments of the tax on gross receipts for utility services; revising the penalty for failure to report; providing an effective date.

On motions by Senator Peterson, the Senate concurred in the House Amendments.

SB 769 passed as amended and the action of the Senate was certified to the House. The vote on passage was:

Yeas—36

Anderson	Frank	Johnston	Scott
Barron	Gordon	MacKay	Skinner
Beard	Gorman	Maxwell	Steinberg
Carlucci	Grizzle	McClain	Stuart
Chamberlin	Hair	McKnight	Thomas
Childers, D.	Henderson	Neal	Trask
Childers, W. D.	Hill	Peterson	Vogt
Dunn	Holloway	Poole	Williamson
Fechtcl	Jenne	Scarborough	Winn

Nays—2

Tobiassen Ware

The bill was ordered engrossed and then enrolled.

On motion by Senator Gordon, by two-thirds vote HB 1865 was withdrawn from the Committee on Rules and Calendar and placed on the calendar.

On motion by Senator Gordon, by unanimous consent—

HB 1865—A bill to be entitled An act relating to appropriations; creating s. 1.05, Florida Statutes, providing for construction of qualifying or restricting language in appropriations acts; amending s. 216.351, Florida Statutes, conforming to the act provisions relating to planning and budgeting; providing an effective date.

—was taken up out of order and read the second time by title.

On motion by Senator Gordon, by two-thirds vote HB 1865 was read the third time by title, passed and certified to the House. The vote on passage was:

Yeas—29

Barron	Gorman	McKnight	Tobiassen
Beard	Grizzle	Neal	Trask
Carlucci	Hair	Peterson	Ware
Childers, D.	Hill	Poole	Williamson
Childers, W. D.	Jenne	Scarborough	Winn
Fechtel	MacKay	Scott	
Frank	Maxwell	Steinberg	
Gordon	McClain	Thomas	

Nays—5

Chamberlin Johnston Stuart Vogt  
Dunn

Votes after roll call:

Yea—Holloway, Skinner

Yea to Nay—Neal

Senator Williamson presiding

On motion by Senator Barron, the Senate recessed at 6:38 p.m., to reconvene at 7:30 p.m. or upon call of the President.

The Senate was called to order by the President at 7:30 p.m. A quorum present.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has accepted the Conference Committee Report as an entirety and passed HB 1796 as amended by the Conference Committee Report.

*Allen Morris, Clerk*

By the Committee on Appropriations and Representative Morgan and others—

HB 1796—A bill to be entitled An act relating to educational capital outlay; adding a new subsection (2) to s. 236.25, Florida Statutes, to authorize district school boards to levy up to 2 mills ad valorem tax for specified purposes; amending s. 236.081(6)(c), Florida Statutes, relating to allocations from the Florida Education Finance Program, to conform; creating s. 200.066, Florida Statutes; specifying procedures for levying such millage; providing for notice and hearings; providing a penalty for failure to comply; providing appropriations for specified capital outlay projects from the Public Education Capital Outlay and Debt Service Trust Fund to the district school boards, the Board of Regents, community college boards of trustees, and the Florida School for the Deaf and Blind; providing amount to equalize up to 1 mill of capital outlay millage; providing appropriations from the General Revenue Fund to various educational agencies for specified projects;

amending s. 203.01, Florida Statutes; requiring monthly reports and payments of the tax on gross receipts for utility services; amending s. 215.61(3), Florida Statutes; requiring the State Board of Education to utilize the average annual amount of revenue collected for the 24 months preceding the last collection known by the Legislature that authorizes the bond issue included in the Public Education Capital Outlay and Debt Service Trust Fund appropriation in determining the amount of bonds which can be serviced by the gross receipts tax; providing an effective date.

By direction of the President the following Conference Committee Report was read:

CONFERENCE COMMITTEE REPORT ON HB 1796

*The Honorable Philip D. Lewis*  
President of the Senate

*The Honorable J. Hyatt Brown*  
Speaker, House of Representatives

Dear Sirs:

Your Conference Committee on the disagreeing votes of the two Houses on the Senate amendments to House Bill 1796, same being, An act relating to educational capital outlay, having met, and after full and free conference, have agreed to recommend and do recommend to their respective Houses, as follows:

1. That the Senate recede from Amendments 1 and 2.
2. That the House of Representatives and the Senate adopt the Conference Committee amendments attached hereto, and by reference made a part of this report.

*Jack D. Gordon, Chairman*  
*W. D. Childers*  
*Mattox Hair*  
*Harry A. Johnston, II*  
*Clark Maxwell, Jr.*  
*Curtis Peterson*  
*James A. Scott*  
*John W. Vogt (Dissenting)*

*Herbert F. Morgan*  
*Samuel P. Bell, III*  
*Betty Easley*  
*Tom Gallagher*  
*Richard S. Hodes*  
*C. Fred Jones*  
*Franklin B. Mann*  
*Grover C. Robinson, III*

Managers on the part of the Senate

Managers on the part of the House of Representatives

Conference Committee Amendment 1—Strike everything after the enacting clause and insert:

Section 1. The Legislature hereby finds and determines that the items and sums designated in this section shall constitute authorized capital outlay projects within the meaning and as required by s. 9(a)(2), Art. XII of the State Constitution, as amended, and any other law. In accordance therewith, the moneys in the following items are authorized to be expended for the enumerated authorized capital outlay projects; From moneys becoming available pursuant to the provisions of s. 9(a)(2), Art. XII of the State Constitution, there is hereby appropriated \$184,189,658 for public educational projects in the 1980-81 fiscal year. Notwithstanding the provisions of s. 235.435(3), Florida Statutes, should federal appropriations provide funding for energy projects on a matching basis, the State Board of Education may authorize energy projects from the Public Education Capital Outlay and Debt Service Trust Fund, and may pay any additional administrative costs from the fund as provided in s. 235.42(4), Florida Statutes. The provisions of s. 216.301(3)(a), Florida Statutes, shall apply to capital outlay funds appropriated to the Public Education Capital Outlay and Debt Service Trust Fund for the 1980-81 appropriation. The State Board of Education through the Office of Educational Facilities Construction shall allocate:

- (1) To the school boards of the 67 school districts:

(a) The sum of \$45,918,939 from public education capital outlay and debt service trust fund. The office of educational facilities construction shall determine each school board's allocation of the amount appropriated in this paragraph, pursuant to the formula set forth in section 235.435, Florida

Statutes, the allocation made to each school board shall be considered a part of the comprehensive construction and debt service program and shall be expended in accordance with the provisions of section 235.435(3), Florida Statutes.

(b) The sum of \$3,332,524 in the 1980-81 fiscal year for correction of 43,502 deficiencies with an estimated correction cost of \$26,660,192 for the 1979-81 biennium for the public schools pursuant to ss. 235.06 and 663.05(8)(a), Florida Statutes, and State Board of Education Rule 6A-2.76, excluding all factors except those pertaining to fire safety. Funds shall be allocated on matching basis: 25 percent from the appropriation and 75 percent from other funds provided by the boards.

(c) The sum of \$5,205,000 for removal of asbestos from district educational facilities. These funds shall be distributed to the school boards on a project-by-project basis as determined by the State Board of Education.

(d) The sum of \$32,716,000 for a maintenance and repair program for public schools, to be administered, allocated and distributed as provided in chapter 79-583, Laws of Florida; provided, however, that subsection (2) of section 7 of said chapter shall not be operative with respect hereto.

(2) The sum of \$17,500,000 to the School Board of Palm Beach County, and the sum of \$2,500,000 to the School Board of Volusia County, for construction to alleviate the necessity for double sessions.

(3) The sum of \$80,000 to the School Board of Leon County for the construction of a community education facility at Woodville Elementary School in accordance with s. 235.211(2), Florida Statutes.

(4) The sum of \$2,500,000 to the School Board of Santa Rosa County for construction of a vocational-technical center.

(5) The sum of \$252,660 to the School Board of Washington County for construction of facilities at the Washington County Vocational-Technical Center.

(6) The sum of \$1,000,000 to the School Board of Manatee County for construction of facilities at Manatee Vocational-Technical Center.

(7) The sum of \$2,500,000 to the School Board of Lake County for construction of facilities at the Lake County Vocational-Technical Center.

(8) The sum of \$700,000 to the School Board of Osceola County for research and development of an energy efficient elementary school. The Osceola School Board shall maintain comparative cost data for 3 years upon completion of the school and report annually their analysis and findings to the Legislature.

(9) The sum of \$2,425,568 to the State Board of Education for new facilities and renovation projects needed to implement chapter 79-184, Laws of Florida, for HRS Educational Facility Requirements.

(10) The sum of \$1,400,000 to the State Board of Education for equipment for WFSU-TV and FM, Tallahassee.

(11) The sum of \$1,335,332 to the State Board of Education for equipment for WLRN-TV and FM, Miami.

(12) The sum of \$27,132,125 to the Board of Regents of the State University System for the following projects:

UNF Conversion of old library	\$1,870,000
IFAS Animal Science/Dairy Science	\$3,020,395
UWF Panama City Branch Campus	\$260,000
FAMU Nursing and Allied Health	\$2,429,600
USF Fort Myers Branch Campus	\$5,750,000
IFAS Lake Alfred	\$1,400,000
UF Holland Law Center	\$1,500,000
FAMU Business Building	\$4,552,130
FAU College of Engineering	\$4,500,000
UCF Brevard CC Joint Use Facility	\$1,500,000
USF Sarasota Branch Library (planning)	\$350,000

From the above projects, the board may allocate savings from lower than estimated project costs to emergency repairs, renovations, minor projects, building component replacement and handicap corrections.

(13)(a) The sum of \$1,300,000 to the boards of trustees of the 28 community colleges for removal of asbestos from community college education facilities. These funds shall be distributed to the boards of trustees of the 28 community colleges on a project-by-project basis as determined by the State Board of Education.

(b) The sum of \$794,078 to the boards of trustees of the 28 community colleges for the correction of approximately 2,400 fire deficiencies pursuant to ss. 235.06 and 633.05(8)(a), Florida Statutes, and State Board of Education Rule 6A-2.76, excluding all factors except those pertaining to fire safety.

(c) The sum of \$25 per FTE student to the boards of trustees of the 28 community colleges based on the projections for community colleges for the fiscal year 1983-84 found on page 22 of the 1980-81 Supplemental Legislative Outlay Budget Request. The total amount of \$3,268,300 shall constitute the annual allocation to the boards of trustees of the 28 community colleges.

(d) The sum of \$2,450,000 to the Board of Trustees of Broward Community College for the construction of a regional library in accordance with s. 235.211(2) Florida Statutes.

(e) The sum of \$1,592,506 to the boards of trustees of the 28 community colleges for health and safety-to-life corrections and for making facilities accessible to the handicapped.

(f) To the boards of trustees of the following community colleges:

Palm Beach Junior College, North Campus, Phase I	\$1,672,342
Florida Junior College, gym and central mech., Phase III, South	\$1,344,000
St. Pete Junior College, replacement of purchase price and remodeling of Webb City; remodeling of HVAC systems	\$6,500,000
Hillsborough Community College, equipment	\$169,450
Gulf Coast Community College, health building planning	\$111,119
Valencia Community College, East Campus facility	\$284,000
Manatee Junior College, heating and boiler renovation	\$155,000
Central Florida Community College, applied science renovation and planning for classroom building	\$250,000
Chipola Junior College, library renovation and parking lot	\$115,428
Lake City Community College, building and chilled water renovation	\$725,000
Pensacola Jr. College, roof replacement for seven buildings	\$600,000
Brevard Community College, joint use facility with University of Central Florida	\$1,300,287

The Division of Community Colleges and the Board of Regents shall study the feasibility of a joint-use facility in Ft. Lauderdale and report to the Legislature the findings prior to the 1981 Legislative session.

(14) The sum of \$560,000 to Florida School for the Deaf and Blind to construct storage facilities.

(15) The sum of \$14,500,000 to the Shands Teaching Hospital and Clinics, Incorporated for the Shands Teaching Hospital construction project. This amount shall be added to the \$3,000,000 appropriated in 1979-80 and a \$22,500,000 commitment from the Working Capital Trust Fund to insure a total amount of \$40,000,000 in order to issue a full contract encumbrance authorization to begin new construction and renovation projects at Shands Teaching Hospital. It is intended by the Legislature that the Shands Teaching Hospital and Clinics, Incorporated shall receive \$14,800,000 in 1981-82 and \$7,700,000 in 1982-83 in appropriations to provide for Shands Teaching Hospital needed cash flow for construction so that funds from the Working Capital Trust Fund shall never be used. Shands Teaching Hospital and Clinics, Incorporated, shall repay the \$40,000,000 loan

beginning in fiscal year 1985-86 at the rate of \$4,000,000 per year for 10 years to the fund from which the construction moneys were advanced.

Section 2. From the General Revenue Fund of the State of Florida, the Legislature appropriates the following items:

(1) The sum of \$19,657,392 to the Board of Regents of the State University System for the following projects:

USF Cancer Research Center	\$600,000
FSU Law Library (planning) and parking construction	\$674,078
FIU Student Support Services Building	\$3,000,000
FSU College of Business (planning)	\$600,000
UCF Computer Center	\$247,000
UF C. V. Whitney Marine Lab equipment	\$192,000
UF Museum roof repair	\$1,300,000
FSU Library science equipment	\$274,000
UWF Library conversion, phase II	\$325,000
FSU athletic facilities improvements	\$6,845,000
UCF Library remodeling	\$260,314
UCF Library, phase II	\$440,000
SUS-asbestos removal, emergency repairs, accelerator building completion, renovations, minor projects, handicap corrections and fire and safety corrections	\$2,350,000
FIU North Academic II	\$1,500,000
FIU Athenaeum Completion	\$850,000
UF Stadium parking facilities (planning)	\$200,000

From the above projects, the board may allocate savings from lower than estimated project costs to emergency repairs, renovations, minor projects, building component replacement, and handicap corrections.

(2) To the Board of Regents of the State University System:

(a) The sum of \$5,772,748 for library books.

(b) The sum of \$2,000,000 for scientific and technical equipment for the Institute of Food and Agricultural Sciences.

(c) The sum of \$688,000 appropriated in ITEM OK of section 4 of the 1979-81 Appropriations Act for aquatic facilities is reappropriated to the University of Central Florida to additionally fund the UCF Computing Center.

(3) The sum of \$2,500,000 to the boards of trustees of the 28 community colleges for library books and technical equipment. These funds shall be allocated based on the FTE students assigned to each community college.

(4) The sum of \$400,000 to the Department of Education for public broadcasting equipment matching grants. These funds are to match federal funds for equipment grants. However, federal funds shall be matched on the basis of one state dollar for every three federal dollars and any excess of state funds not matched by federal dollars shall revert to the General Revenue Fund.

(5) The sum of \$12,144,000 to the Division of Public Schools for school bus replacement for public schools.

(a) District eligibility to receive funds provided for in this subsection shall be dependent on the submission and approval of a joint-use program as provided for in section 427.013, Florida Statutes. Funds derived from districts that do not participate in the joint-use program should be prorated among participating districts based upon a demonstrated need.

(b) The allocation of funds provided for in this subsection to each district shall be as follows: Beginning July 1, 1980, and each July 1 thereafter, the Commissioner of Education shall, from data collected from each school district, compute the average number of school buses that, as of the October and February Florida Education Finance Program surveys of the prior fiscal year, are assigned to service-authorized school bus routes in a daily service status. The commissioner shall then

determine mathematically 10 percent of such number of school buses and express the product in terms of whole buses and fractional buses to the nearest one one-hundredths of a bus. The product of this calculation shall be referred to herein as "district replacement units." The commissioner shall, between the dates of July 1 and September 1 of each year, determine from the most recent and reliable available data the estimated cost of a conventional school bus chassis and body for a 65-passenger capacity school bus priced freight-on-board from the body factory for that year. From the moneys provided in this subsection to carry out the intent of this subsection, the commissioner shall compute and allocate to each school district an amount which shall be calculated by multiplying that district's replacement units by the estimated school bus cost and disburse the resultant dollars to the respective school district. Upon receipt of the moneys provided in this subsection, each school district shall determine, after a critical evaluation, the needs of the school district in relation to the number, type, and capacity of school buses which should be replaced that year. In addition, the district shall pay particular attention to the transportation needs of handicapped students, whether this be additional vehicles or a unit-for-unit replacement of existing school buses assigned on a daily inservice status. When a district has replaced all buses in daily service that are 10 years old or older and has outstanding obligations that were made for the purchase of school buses as provided for in s. 237.161, Florida Statutes, funds provided in this subsection may be applied to such obligations. However, any district desiring to purchase, from the funds provided herein, any school bus which has capacity in excess of 65 passengers, shall secure specific approval for such purchase from the State Board of Education prior to awarding the contract. School districts are authorized to purchase diesel-powered school buses, provided that reasonable maintenance facilities are available and that long range cost effective estimates are presented which justify the initial additional costs for such units. Each school district operating student transportation services with publicly-owned vehicles shall use the funds provided herein for the purpose of acquiring needed replacement or additional vehicles; however, any district providing student transportation services with other than publicly-owned vehicles may use the funds provided herein to assist in financing the actual cost of student transportation that is in excess of the state funds provided pursuant to the provisions of s. 236.083, Florida Statutes, or to purchase needed capital equipment in existing school facilities. Each school board shall annually report to the commissioner how the funds provided under this section were spent. The Department of Education shall, pursuant to the provisions of s. 229.79, Florida Statutes, provide at least once each fiscal year a statewide voluntary pool purchase bid for needed school buses by participating districts. The State Board of Education is authorized to adopt appropriate rules to carry out the intent of this subsection.

Section 3. Section 234.211, Florida Statutes, is amended to read:

234.211 Use of school buses for public purposes.—

(1) Each school district may enter into agreements with the governing body of a county or municipality in the school district or any state agency or agencies established or identified to assist the *transportation disadvantaged, as defined in s. 427.011, including the elderly mentally or physically handicapped* or pursuant to Pub. L. No. 89-73, as amended, for the use of the school buses of the school district by departments, boards, commissions, or officers of such county or municipality or of the state for county, municipal, or state purposes, including transportation of *such transportation disadvantaged the mentally or physically handicapped, or the elderly under Pub. L. No. 89-73*. Each such agreement shall provide for reimbursement of the school district, in full or in part, for the proportionate share of fixed and operating costs incurred by the school district attributable to the use of such buses pursuant to such agreement.

(2) The governing body or state agency or agencies established or identified pursuant to Pub. L. No. 89-73 shall indemnify and hold harmless the school district from any and all liability of the school district by virtue of the use of such buses pursuant to an agreement authorized by this section. Corporations not for profit, established or identified pursuant to Pub. L. No. 89-73, as amended, and providing transportation services for the *transportation disadvantaged elderly or the handicapped* without compensation, shall provide liability insurance coverage in the amounts of:

- (a) \$100,000 liability per single-party suit;
- (b) \$300,000 liability per joint-party suit;
- (c) \$ 50,000 liability per property damage suit; and
- (d) \$100 deductible collision, upset loss, or damage to each vehicle.

(3) When such buses are used for nonschool purposes other than the transportation of the *transportation disadvantaged elderly or the mentally or physically handicapped*, the flashing red lights shall not be used and the "school bus" inscription on the front and rear of such buses shall be covered or concealed.

Section 4. Subsection (9) is added to section 427.011, Florida Statutes, to read:

427.011 Definitions.—For the purposes of ss. 427.011-427.018:

(9) "*Joint-use program*" means an approved program utilizing school buses to transport transportation disadvantaged.

Section 5. Paragraphs (d), (e), and (f) of subsection (1) of section 427.012, Florida Statutes, are renumbered as paragraphs (e), (f), and (g), respectively, and a new paragraph (d) and paragraph (h) are added to said subsection to read:

427.012 Coordinating Council on the Transportation Disadvantaged.—There is created a Coordinating Council on the Transportation Disadvantaged, hereafter referred to as the coordinating council.

(1) The coordinating council shall consist of the following members:

(d) *The Commissioner of Education or his designate.*

(h) *A citizen advocate representative who shall be appointed by the Governor for a term of 4 years. Such appointment shall be made within 30 days of the effective date of this act.*

Section 6. Subsection (11) is added to section 427.013, Florida Statutes, to read:

427.013 Coordinating council; purpose and responsibilities.—The purpose of the coordinating council is to foster the coordination of transportation services provided to the transportation disadvantaged. In carrying out this purpose, the coordinating council shall:

(11) *Approve and coordinate joint-use programs based on the following criteria:*

(a) *Programs shall be energy efficient by transporting a minimum average number of eight riders per vehicle trip counted on an annual basis.*

(b) *Program services shall be provided on a minimum of a weekly basis.*

(c) *Program submittal shall include a description of services to be provided, transportation disadvantaged groups to be served, and a formal resolution of support and endorsement by the local school board.*

(d) *The coordinating council may establish additional criteria which it deems appropriate to carry out its purpose and responsibilities as defined in chapter 427.*

*The council may waive one or more of the criteria based upon extenuating circumstances which demonstrate a definite need for these services in a program where one or more criteria may not be met.*

Section 7. (1) The Legislature hereby authorizes from the Capital Improvement Fee Trust Fund an appropriation of up to \$7,800,000 to the Board of Regents of the State University System for the following projects:

(a) For the renovation or construction of facilities to house child care centers, an amount not to exceed \$200,000 per university, provided that the use of these funds shall be considered an advance against future university entitlements from the Capital Improvement Fee Trust Fund for the establishment of a child care center.

(b) For consultants, engineering fees, structural corrections, and completion of the mass seating facilities at the University

of Florida and the University of South Florida, up to \$2,000,000, provided that any of the appropriated funds not required for the mass seating facilities shall remain in the Capital Improvement Fee Trust Fund to be reallocated at a later date for State University System capital outlay needs. The use of these funds shall be considered an advance against future university entitlements from the Capital Improvement Fee Trust Fund, provided that, if any damages or fees are awarded in a subsequent lawsuit as a result of structural or design defects, said damages or fees shall be repaid to the Capital Improvement Fee Trust Fund.

(c) For dormitory renovations and repairs required to comply with fire and life safety codes, energy conservation, lighting for security, and handicapped codes, up to \$4,000,000, provided that any capital improvement fees used for such purposes shall come from the respective university's share of the fund and shall be paid back to the fund within 30 years at the same interest rate as obtained in the most recent sale of Public Education Capital Outlay and Debt Service Trust Fund bonds. Loans shall be amortized by approximately equal periodic payments of combined principal and interest over the life of the loan. Such payments shall be made not less than annually and not more than semiannually.

(2) The associated qualifying language together with the funds appropriated in section 4 of chapter 79-212, Laws of Florida, for the fiscal year 1980-1981 is hereby repealed; provided, however, that the reallocated funds from the Perry-Paige Renovation intended to be used for planning, architectural, and design work in fiscal year 1980-1981 for the architecture building on the Florida A & M University campus is hereby continued.

Section 8. Section 235.221, Florida Statutes, relating to high priority facilities construction, is hereby repealed. Any board that has received funds under section 235.221, Florida Statutes, shall officially waive 80 percent of any future annual allocation from the Public Education Capital Outlay and Debt Service Trust Fund until such time that the total amount of the advancement is repaid.

Section 9. Sections 235.001, 235.002, 235.01, 235.011, 235.012, 235.013, 235.014, 235.015, 235.016, 235.018, 235.02, 235.04, 235.05, 235.055, 235.06, 235.065, 253.09, 235.14, 235.149, 235.15, 235.155, 235.16, 235.18, 235.19, 235.193, 235.195, 235.211, 235.212, 235.26, 235.30, 235.31, 235.32, 235.321, 235.33, 235.34, 235.40, 235.41, 235.43, 235.435, Florida Statutes, shall be repealed on July 1, 1981.

Section 10. All of the positions and other current expenditures for the Office of Educational Facilities Construction shall be abolished on July 1, 1981.

Section 11. Sections 9 and 10 of this act shall be subject to review by the Legislature prior to July 1, 1981.

Section 12. This act shall take effect July 1, 1980.

Conference Committee Amendment 2—On page 1, strike everything before the enacting clause and insert: An act relating to educational capital outlay; providing appropriations for specified capital outlay projects from the Public Education Capital Outlay and Debt Service Trust Fund to the district school boards, State Board of Education, Board of Regents, community college boards of trustees, Florida School for the Deaf and Blind, and Shands Teaching Hospital and Clinics, Incorporated; providing appropriations from the General Revenue Fund to various educational agencies for specified projects; amending s. 234.211, Florida Statutes, relating to the use of school buses for the transportation disadvantaged; adding subsection (9) to s. 427.011, Florida Statutes, to provide for the definition of "joint-use program"; adding a new paragraph (d) and paragraph (h) to s. 427.012(1), Florida Statutes, to include the Commissioner of Education and a citizen advocate appointed by the Governor on the Coordinating Council on the Transportation Disadvantaged; adding subsection (11) to s. 427.013, Florida Statutes, to require the council to approve and coordinate joint-use programs; authorizing appropriations from the Capital Improvement Fee Trust Fund; repealing section 4 of chapter 79-212, Laws of Florida, relating to educational capital outlay; repealing s. 235.221, Florida Statutes, relating to high priority facilities construction; providing for future repeal of specified sections in chapter 235, Florida Statutes, relating to educational facilities, and providing that positions

in the Office of Educational Facilities Construction and current expenditures shall be abolished, subject to legislative review; providing an effective date.

The Conference Committee Report was read and on motion by Senator Gordon was adopted. HB 1796 passed as recommended and was certified to the House together with the Conference Committee Report. The vote on passage was:

Yeas—34

Mr. President	Frank	Maxwell	Thomas
Anderson	Gordon	McClain	Tobiassen
Barron	Gorman	McKnight	Trask
Beard	Grizzle	Neal	Vogt
Carlucci	Henderson	Peterson	Ware
Chamberlin	Hill	Scarborough	Williamson
Childers, D.	Holloway	Scott	Winn
Childers, W. D.	Jenne	Steinberg	
Dunn	Johnston	Stuart	

Nays—None

Votes after roll call:

Yea—Fechtel, Hair, Myers

**CONFERENCE COMMITTEE REPORT ON CS FOR SB 505**

*The Honorable Philip D. Lewis* June 8, 1980  
*President of the Senate*

*The Honorable J. Hyatt Brown*  
*Speaker, House of Representatives*

Sirs:

Your conference committee on the disagreeing votes of the two houses on CS/SB 505, same being, A bill to be entitled An act relating to ad valorem taxes, having met, and after full and free conference, do recommend to their respective Houses as follows:

1. That the House of Representatives recede from Amendments 1 and 2.
2. That the Senate recede from Senate Amendment 1 to House Amendment 1.
3. That the Senate and House concur in Conference Committee Amendments 1 and 2, attached hereto, and by reference made a part of this report.

*Steve Pajcic, Chairman*  
*Ralph H. Haben, Jr.*  
*Gwen Margolis (dissenting)*  
*Carl Ogden*  
*R. Dale Patchett*

*Jack D. Gordon*  
*Kenneth C. Jenne*  
*Clark Maxwell, Jr.*  
*Kenneth M. Myers*  
*Curtis Peterson*

Managers on the part of the House of Representatives

Managers on the part of the Senate

**REPORT ON CONFERENCE COMMITTEE  
AMENDMENT TO CS FOR SB 505**

Amendment Number One:

1. authorizes the property appraisal adjustment boards to hear appeals concerning ad valorem tax classification;
2. requires that, upon request, certain information be included in the notice to a petitioner of his time of appearance before a board;
3. specifies grounds for removal from office;
4. allows petitioners to be represented by an agent;
5. provides for contesting of assessment;
6. specifies certain evidence that may not be presented or accepted;
7. provides qualifications of special masters; restricting representation before a board by persons who have served as special masters;

8. provides for appearance by condominium homeowners' association before a board;
9. provides certain powers regarding review of petitions;
10. authorizes certain persons to reapply on a short form;
11. deletes provisions relating to additional homestead tax exemption;
12. provides for disposition of intangible personal property tax proceeds;
13. provides for designation of interim assessment rolls if the local taxing authority brings a civil action in circuit court and the court so orders;
14. requires taxing units to levy provisional millage rates upon interim assessment rolls and to certify the rates to the property appraiser;
15. provides for the applicability of certain laws to such rates;
16. provides duties of property appraisers, tax collectors, and circuit court clerks with respect to such interim assessment rolls;
17. specifies certain notice in tax bills based on such assessment rolls;
18. provides for the recomputation of millage rates and for the reconciliation of interim and approved assessment rolls for certain purposes;
19. provides for and restricting billings and refunds based upon such reconciliation; authorizes delays in supplemental billing or refunding; provides a form for notice of supplemental bills or refunds;
20. provides for review of interim assessments and applicability of certain delinquent tax provisions to delinquent provisional taxes based upon such interim assessment rolls;
21. provides that provisional millage rates levied by multi-county taxing authorities, certain millages approved by the electors, and millage representing required local effort under the Florida Education Finance Program shall not be recomputed;
22. provides authority of property appraisers and taxing authorities to bring certain actions and provides venue for said actions;
23. requires conference with the property appraiser prior to institution of certain actions;
24. abolishes the Assessment Administration Review Commission;
25. increases homestead exemption to \$15,000 in 1980, \$20,000 in 1981, and \$25,000 in 1982;
26. provides for selection of delinquent taxes;
27. repeals 1980-81 appropriation to Assessment Administration Review Commission;
28. creates the Assessment Review Trust Fund within the Judicial Branch and transfer funds thereto;
29. provides requirements with respect to review of county assessment rolls by the Division of Ad Valorem Tax and revises time periods;
30. provides for determination of projected levels of assessment for certain counties and performance audits to be conducted by the Auditor General;
31. provides procedures of notification by Executive Director of the Department of Revenue with regard to defects in assessment rolls;
32. provides for revision of time periods and extension of deadlines;
33. provides an appropriation to the Department of Revenue;
34. authorizes the use of an equalization factor in the computation of district required local effort under the Florida Education Finance Program;

35. limits required local effort;
36. provides that costs of a sale or purchase and financing terms shall be presumed usual unless the buyer or seller files an information form disclosing otherwise;
37. provides for a cap on nonvoted discretionary school millage for fiscal year 1980-1981;
38. provides the property appraisers will certify taxable value rather than millages to units of local government and that said units will compute a rolled back rate;
39. provides for notice of, and procedures and requirements with respect to, public hearings to finalize the budgets and adopt millage rates;
40. provides for form of notices and penalties;
41. provides for notice of proposed property taxes to be sent to each taxpayer and provides for contents thereof;
42. requires a copy of tax collectors' budgets to be sent to boards of county commissioners;
43. provides for publication of summary statement regarding adopted tentative budgets;
44. requires that notice of taxes be accompanied by a statement containing information relating to millage rates and taxes and that the tax roll may be extended prior to completion of board hearings under certain conditions;
45. provides requirements for participation in revenue sharing;
46. requires special districts and water management districts to certify compliance with s. 200.065, F.S., and that the Department of Banking and Finance report such certification;
47. defines "nonvoted discretionary millage";
48. provides that the Legislature shall prescribe school district required local effort for all districts collectively as an item in the General Appropriations Act, and provides for computation by the Commissioner of Education of the millage rate needed to generate the prescribed required local effort;
49. provides a limitation on school district nonvoted discretionary millage;
50. provides procedures for adoption of water management district budgets and millage rates;
51. increases certain service charges and provides other service charges which may be collected by the tax collector for certain transactions with respect to motor vehicle, mobile home, and aircraft licenses and registrations;
52. provides for the installation of an on-line computer system in tax collector's and license tag agent's offices, and for funding therefor;
53. increases the tax collector's fee for registration of non-commercial vessels, service fees, and provides a mail service charge;
54. increases the fee for the issuance of certificates of title for boats;
55. amends s. 196.1975(4) and (7), F.S., and adds subsection (8) relating to exemption for property used by homes for the aged to include surviving spouse within certain requirements, provide that income limitations shall not apply to certain veterans, increase exemption for school district levies, and provides for separate valuation and placing on tax rolls of nonexempt portions of property;
56. authorizes increased occupational licenses by both cities and counties;
57. exempts certain construction work in progress from the tangible personal property tax;
58. provides for the reimbursements to city, county, and special district governing bodies for revenues lost as a result of the senior homestead exemption for fiscal year 1980-1981;

Amendment Number Two: Title Amendment

Conference Committee Amendment 1—On page 3, line 8, strike everything after the enacting clause and insert:

Section 1. Subsections (1), (2), (3) and (4) of section 194.032, Florida Statutes, are amended and subsections (11) and (12) are added thereto to read:

194.032 Hearing complaints.—

(1) The property appraisal adjustment board shall meet on or before the 30th day following approval of all or any part of the assessment rolls by the Department of Revenue, for the following purposes:

(a) Hearing petitions relating to assessments filed pursuant to s. 194.011(3).

(b) Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

(c) Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

(d) Hearing appeals concerning ad valorem tax deferrals and classifications.

(2) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him. He shall notify each petitioner of the scheduled time of his appearance no less than 5 calendar days prior to the day of such scheduled appearance. A copy of the property record card containing relevant information used in computing the taxpayer's current assessment shall be included with such notice, if said card was requested by the taxpayer. Such request shall be made by checking an appropriate box on the petition form. No petitioner shall be required to wait for more than 4 hours from the scheduled time, and if his petition is not heard in that time he may, at his option, report to the chairman of the meeting that he intends to leave, and, if he is not heard immediately, his administrative remedies will be deemed to be exhausted and he may seek further relief as he deems appropriate. Repeated Failure on three occasions with respect to any single tax year to convene at the scheduled time of meetings of the property appraisal adjustment board shall constitute grounds for removal from office by the Governor for neglect of duties.

(3) Petitioners before the board may be represented by an attorney or agent and present testimony and other evidence. The property appraiser or his authorized representatives may be represented by an attorney in defending his assessment or opposing an exemption and may present testimony and other evidence. The property appraiser, each petitioner, and all witnesses may be required to testify under oath as administered by the chairman of the property appraisal adjustment board. Hearings shall be conducted in the manner prescribed by rules and regulations of the department. Such hearings shall generally conform to the procedures prescribed for hearings in chapter 120, except that nothing herein shall preclude an aggrieved taxpayer from contesting his assessment in the manner provided by s. 194.171, whether or not he has initiated an action pursuant to this section. A verbatim record of the proceedings shall be made, and proof of any documentary evidence presented shall be preserved and made available to the Department of Revenue, if requested, and for further judicial proceedings as provided in subsection (6). Notwithstanding the provisions of this subsection, no petitioner shall present nor shall the board or special master accept testimony or other evidentiary materials for consideration that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and deliberately denied to the property appraiser.

(4) The board is hereby authorized to appoint special masters for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. Such special masters may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals residing in the county who are willing to serve as special masters. The clerk of the board shall annually notify such individuals or their professional associations to

make known to them that opportunities to serve as special masters exist. A *special master shall be either a member of The Florida Bar and knowledgeable in the area of ad valorem taxation, or a designated member of a professionally recognized real estate appraiser organization and have not less than 5 years' experience in property valuation. A special master need not be a resident of the county in which he serves. No special master shall be permitted to represent a person before the board in any tax year during which he has served that board as a special master.* The board shall appoint such masters from the list so compiled prior to convening of the board. The expense of hearings before special masters and any compensation of special masters shall be borne three-fifths by the board of county commissioners and two-fifths by the school board.

(11) *A condominium homeowners' association may appear before the board to present testimony and evidence regarding the assessment of condominium units which said association represents. Said testimony and evidence shall be considered by the board with respect to hearing petitions filed by individual condominium unit owners, unless the owner requests otherwise.*

(12) *For the purposes of review of a petition, the board may consider assessments among comparable properties within homogeneous areas or neighborhoods.*

Section 2. Subsection (1) of section 196.011, Florida Statutes, is amended to read:

196.011 Annual application required for exemption.—

(1) Every person or organization who has the legal title to real or personal property which is entitled by law to exemption from taxation as a result of its ownership and use shall, before March 1 of each year, file an application for exemption with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, by March 1 of any year shall constitute a waiver of the exemption privilege for that year. However, application for exemption will not be required on public roads rights-of-way and borrow pits owned, leased, or held for exclusive governmental use and benefit or on property owned and used exclusively by a municipality for municipal public purposes in order for such property to be released from all ad valorem taxation. The owner of property that received an exemption in the prior year or who filed an original application that was denied in the prior year solely for not being timely filed may re-apply on a short form as provided by the department.

Section 3. Section 196.032, Florida Statutes, is amended to read:

196.032 Local Government Exemption Trust Fund; annual payments to local governments for certain tax revenues lost.—

(1) There is created the Local Government Exemption Trust Fund, to be administered by the Department of Revenue.

(2) Each qualified county, municipality, or special district is entitled to receive an annual payment from the fund in an amount equal to the revenue lost as a result of the ~~additional exemptions provided in s. 196.031(3)~~ and the reduction of inventory assessment provided in s. 193.511 as amended by chapter 77-476, Laws of Florida. Revenue lost shall be calculated by multiplying 96 percent of the ~~additional exemption granted in s. 196.031(3)~~ and the reduction of inventory assessment provided in s. 193.511 as amended by chapter 77-476, Laws of Florida, by the applicable millage. A qualified local government is one which either:

(a) Made application to the department not later than December 1; or

(b) Participated in the distribution from the trust fund for the preceding year and levied an ad valorem tax for the current year.

(3) Not later than 30 days after the application deadline of each year, the department shall authorize payment to qualified local governments from the trust fund, as follows:

(a) Qualified local governments for which the department has received the data necessary to compute the amount of revenue

lost in the current fiscal year's ad valorem tax levy as a result of the ~~additional exemptions or~~ reduction of inventory assessment shall receive payment in the amount of that loss. The department is authorized to make payments on a prorated basis if it deems the balance in the trust fund insufficient to make projected payments.

(b) Qualified local governments for which the department has not received sufficient data to compute the amount of revenue so lost shall receive payment in an amount equivalent to 85 percent of the replacement funds received the previous year from the trust fund. The department shall make full payment, or the proration if the fund is being prorated, upon receipt of sufficient data.

(4) Amounts by which actual payments to any qualified local government are less than the amount finally determined as the revenue lost from that year's ad valorem tax levy as the result of the ~~additional homestead tax exemptions provided in s. 196.031(3)~~ and the reduction of inventory assessment provided in s. 193.511, as amended by chapter 77-476, Laws of Florida, shall constitute a first priority charge against the following year's distribution from the trust fund. Such deficiency payments shall be made as soon as funds are available. At the end of each state fiscal year all funds not distributed from the Local Government Exemption Trust Fund shall revert to the General Revenue Fund.

Section 4. Subsection (4) of section 199.292, Florida Statutes, is amended to read:

199.292 Disposition of intangible personal property taxes; appropriations for expenses of assessment and collection; county sharing.—

(4) An amount equal to 55 percent of the total net intangible taxes collected shall be transferred to the Revenue Sharing Trust Fund for Counties in the month following collection. *An amount equal to 15 percent of the total net intangible taxes collected shall be transferred to the Local Government Exemption Trust Fund provided for in s. 196.032.* The remaining balance of net collections from this tax shall be transferred to the *General Revenue Fund of the state* ~~Local Government Exemption Trust Fund provided for in s. 196.032.~~ For the purposes of this law, "net collections" means the total amount collected less a pro rata share of all costs as provided in subsections (2) and (3).

Section 5. Section 193.1145, Florida Statutes, is created to read:

193.1145 Interim assessment rolls.—

(1) *It is the intent of the Legislature that no undue restraint shall be placed on the ability of local government to finance its activities in a timely and orderly fashion, and, further, that just and uniform valuations for all parcels shall not be frustrated if the attainment of such valuations necessitates delaying a final determination of assessments beyond the normal 12-month period. Toward these ends, the Legislature hereby provides a method for levying and collecting ad valorem taxes which may be used if:*

(a) *The property appraiser has not submitted the assessment roll to the department on or before September 30 or on any later date as may be provided in an extension order issued pursuant to s. 193.023(1); or*

(b) *All or part of the assessment roll of a county is disapproved pursuant to s. 193.114(6); provided a local taxing authority brings a civil action in the circuit court for the county in which relief is sought and the court finds that a delay in the final determination of assessments will substantially impair the ability of the authority to finance its activities. Upon such a determination, the court may order the use of the last approved roll, adjusted to the extent practicable to reflect additions, deletions, and changes in ownership, as the interim roll when the action was filed under paragraph (a), or the use of the current roll as the interim roll when the action was filed under paragraph (b).*

(2) *The taxing authority shall in its name as plaintiff initiate action for relief under this section by filing an "Application for Implementation of an Interim Assessment Roll" in the circuit court. The property appraiser shall be named as the defendant when the action is filed under subsection (1)(a). The executive director of the Department of Revenue shall*

be named as the defendant when the action is filed under subsection (1)(b) and the property appraiser may intervene as an additional party plaintiff as a matter of right. The court shall set an immediate hearing and give the case priority over other pending cases. When the disapproval of all or any part of the assessment roll is contested, the court shall sever this issue from the proceeding and transfer it to the circuit court in and for Leon County for a determination.

(3)(a) If the court so finds as provided in subsection (1), the property appraiser shall prepare and extend taxes against the interim assessment roll. The extension of taxes shall occur within 60 days of disapproval of all or part of the assessment roll, or by November 15, in the event that the assessment roll has not been submitted to the department pursuant to s. 193.114.

(b) Upon authorization to use an interim assessment roll, the property appraiser shall so advise the taxing units within his jurisdiction. The units shall levy provisional millage rates based upon valuations shown on the interim assessment roll and shall certify said rates to the property appraiser.

(4) All provisions of law applicable to millage rates and limitations thereon shall apply to provisional millage rates, except as otherwise provided in this section.

(5) Upon extension, the property appraiser shall certify the interim assessment roll to the tax collector, and shall notify the tax collector and the clerk of the circuit court that such roll is provisional and that ultimate tax liability on the property is subject to a final determination. The tax collector and the clerk of the circuit court shall be responsible for posting notices to this effect in conspicuous places within their respective offices. The property appraiser shall insure that such notice appears conspicuously on the printed interim roll.

(6) The tax collector shall prepare and mail provisional tax bills to the taxpayers based upon interim assessments and provisional millage rates, which bills shall be subject to all provisions of law applicable to the collection and distribution of ad valorem taxes, except as otherwise provided in this section. These bills shall be clearly marked "PROVISIONAL—THIS IS NOT A FINAL TAX BILL" and shall be accompanied by an explanation of the possibility of a supplemental tax bill or refund based upon the tax roll as finally approved, pursuant to subsection (7), and shall further explain that the total amount of taxes collected by each taxing unit shall not be increased when the roll is finally approved.

(7) Upon approval of the assessment roll by the executive director, and after certification of the assessment roll by the property appraisal adjustment board pursuant to s. 193-122(2), the property appraiser shall, subject to the provisions of subsection (11), recompute each provisional millage rate of the taxing units within his jurisdiction such that the total taxes levied when applying each recomputed rate against the approved roll are equal to those of the corresponding provisional rate against the interim roll. Each recomputed rate shall be considered the official millage levy of the taxing unit for the tax year in question. The property appraiser shall notify each taxing unit as to the value of the recomputed or official millage rate.

(8)(a) Upon recomputation, the property appraiser shall extend taxes against the approved roll, and shall prepare a reconciliation between the interim and approved assessment rolls. The reconciliation shall show, for each parcel, provisional taxes levied, final taxes levied, and the difference thereof.

(b) The property appraiser shall certify said reconciliation to the tax collector, unless otherwise authorized pursuant to paragraph (d), which reconciliation shall contain sufficient information for the preparation of supplemental bills or refunds.

(c) Upon receipt of said reconciliation, the tax collector shall prepare and mail to the taxpayers either supplemental bills, due and collectible in the same manner as bills issued pursuant to chapter 197, or refunds in the form of county warrants. However, no bill shall be issued or considered due and owing, and no refund shall be authorized, if the amount thereof is less than \$10. Approval by the Department of Revenue shall not be required for refunds made pursuant to this section.

(d) However, the court, upon a determination that the amount to be supplementally billed and refunded is insufficient to warrant a separate billing or that the length of time until

the next regular issuance of ad valorem tax bills is similarly insufficient, may authorize the tax collector to withhold issuance of supplemental bills and refunds until issuance of the next year's tax bills. At that time the amount due or the refund amount shall be added to or subtracted from the amount of current taxes due on each parcel, provided that current tax and prior year tax or refund shall be shown separately on the bill. Alternatively, at the option of the tax collector, separate bills and statements of refund may be issued. In addition, the court may find that the implementation and administration of a reconciliation between the interim and final rolls or the preparation of a final roll is not in the best interest of the public. Upon so finding, the court may enter an order confirming taxes levied against interim assessments to be final for the year in question; property appraisal adjustment board petitions may then be filed with respect to interim assessments, and delinquent provisional taxes shall then be subject to the provisions of chapter 197.

(e) Any tax bill showing supplemental taxes due or a refund due, or any warrant issued as a refund, shall be accompanied by an explanatory notice in substantially the following form:

**NOTICE OF SUPPLEMENTAL BILL  
OR REFUND  
OF PROPERTY TAXES**

Property taxes for . . . (year) . . . were based upon a temporary assessment roll, to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for . . . (year) . . . has been recomputed for each taxpayer. **BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT.**

However, if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively overassessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector's office.

(9) Any person objecting to an interim assessment placed on any property taxable to him may request an informal conference with the property appraiser, pursuant to s. 194.011(3), or may seek judicial review of the interim property assessment. However, petitions to the property appraisal adjustment board shall not be filed or heard with respect to interim assessments. All provisions of law applicable to objections to assessments shall apply to the final approval assessment roll.

(10)(a) Delinquent provisional taxes on real property shall not be subject to the delinquent tax provisions of chapter 197 until such time as the assessment roll is reconciled, supplemental bills are issued, and taxes on the property remain delinquent. However, delinquent provisional taxes on real property shall accrue interest at an annual rate of 12 percent, computed in accordance with s. 197.0161. Interest accrued on provisional taxes shall be added to the taxes, interest, costs and charges due with respect to final taxes levied. When interest begins to accrue on delinquent provisional taxes, the property owner shall be given notice by first class mail.

(b) Delinquent provisional taxes on personal property shall be subject to all applicable provisions of chapter 197.

(11) A recomputation of millage rates under this section shall not reduce or increase the total of all revenues available from state or local sources to a school district or to a unit of local government as defined in part II of chapter 218. Notwithstanding the provisions of subsection (7), the provisional millage rates levied by a multicounty taxing authority against an interim roll shall not be recomputed, but shall be considered the official or final tax rate for the year in question, and the interim roll shall be considered the final roll for said taxing authorities. Notwithstanding the provisions of subsection (7), millage voted pursuant to ss. 9(b) or 12, Art. VII of the State Constitution in any year, and millage imposed pursuant to s. 236.02(6) in 1980-1981 and 1981-1982 shall not be recomputed.

(12) The property appraiser shall follow a reasonable and expeditious timetable in completing a roll in compliance with the requirements of law. In the event of noncompliance the executive director may seek any judicial or administrative remedy available to him under law to secure such compliance.

(13) For the purpose of this section, the terms "roll," "assessment roll," and "interim assessment roll" shall mean the rolls for real, personal and centrally assessed property.

(14) Chapter 120 shall not apply to this section.

Section 6. Section 195.092, Florida Statutes, is amended to read:

195.092 Authority to bring and maintain suits.—

(1) The Department of Revenue shall have authority to bring and maintain such actions at law or in equity by mandamus or injunction, or otherwise, to enforce the performance of any duties of any officer or official performing duties with relation to the execution of the tax laws of the state, or to enforce obedience to any lawful order, rule, regulation or decision of the Department of Revenue lawfully made under the authority of these tax laws. Venue for such actions shall be in the county in which the official duties of the property appraiser are to be performed.

(2) The property appraiser or any taxing authority shall have the authority to bring and maintain such actions as may be necessary to contest the validity of any rule, regulation, order, directive or determination of any agency of the state, including but not limited to disapproval of all or any part of an assessment roll or a determination of assessment levels. The defendant in such actions shall be the agency head and service of process shall be on such person, or where the head of the agency is a collegial body, its executive director if there be one. Such action shall be brought within 60 days of the date of such rule, regulation, order, directive or determination becomes effective. Venue for such actions shall be in Leon County. The circuit court judge, upon proper motion, may agree to hear the case in the county where the property is located if trial in Leon County would result in substantial expense and inconvenience to the necessary participants. Appeal shall be to the First District Court of Appeal.

(3) No action shall be instituted to compel reappraisal of property or adjustment of the tax rolls unless the executive director has first met or in good faith attempted to meet in conference with the affected property appraiser and been unable to resolve differences or obtain acceptable written assurance of the implementation of a plan to insure compliance with general law and the constitutional requirement of just value.

(4) In any action instituted against a property appraiser to compel the performance of his official duties, the court may order the implementation of a plan of reappraisal to be completed within a prescribed period of time. To implement, its decision, the court shall have the power to:

(a) Enter such orders as are necessary to insure that assessments shall be uniform, equitable, at just value, and otherwise in compliance with law.

(b) Maintain jurisdiction until such time as all of the requirements of the court as expressed in its order have been met.

(5) Chapter 120 shall not apply to this section.

Section 7. Section 195.098, Florida Statutes, is hereby repealed.

Section 8. Subsection (7) of section 193.114, Florida Statutes, is amended to read:

193.114 Preparation of assessment rolls.—

(7) Approval or disapproval of all or any part of a roll shall not be deemed to be final until the procedures instituted under s. 195.092 called for in s. 195.098 [F. S. 1973] have been exhausted if an appeal has been sought thereunder.

Section 9. Subsection (10) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing complaints.—

(10) The board shall remain in session from day to day until all petitions, complaints, appeals, and disputes are heard. If all or any part of any assessment roll has been disapproved by the department pursuant to s. 193.114(5) and (6), or disapproved by the Assessment Administration Review Commission or the Supreme Court pursuant to s. 195.098, the

board shall reconvene to hear petitions, complaints, or appeals and disputes filed upon the finally approved roll or part of a roll.

Section 10. Paragraph (e) is added to subsection (3) of section 196.031, Florida Statutes, as amended by chapter 79-332, Laws of Florida, to read:

196.031 Exemption of homesteads.—

(3)

(e) For every person who is entitled to the exemption provided in subsection (1), who has been a resident of this state for the 5 consecutive years prior to claiming the exemption under this subsection, the exemption is increased to a total of the following amounts of assessed valuation for levies of taxing authorities other than school districts: \$15,000 with respect to 1980 assessments; \$20,000 with respect to 1981 assessments; and \$25,000 with respect to assessments for 1982 and each year thereafter. However, the increase provided in this paragraph shall not apply with respect to any county's assessment roll unless and until said roll has been approved by the executive director pursuant to s. 193.114.

Section 11. Section 197.012, Florida Statutes, is amended to read:

197.012 When taxes due; discounts if paid before certain time.—All taxes shall be due and payable on November 1 of each year or as soon thereafter as the assessment roll, of which he shall give notice by publication, may come into the hands of the tax collector. The tax collector is hereby vested with the power, and it shall be his duty, to collect all taxes as shown on the tax roll, which taxes shall become delinquent on April 1 following the year in which they are assessed. On all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for early payment thereof shall be at the rate of 4 percent in the month of November and at any time within 30 days after the mailing of the original tax notice; 3 percent in the month of December; 2 percent in the following month of January; and 1 percent in the following month of February. The taxes paid in March shall be without discount. It shall also be his duty, and he is hereby vested with the power, to collect by sale of the tax liens on the real property and by seizure and sale of personal property, all taxes assessed on the roll and which are not paid prior to April 1 of the year following the year in which the taxes are assessed or within 30 days after the mailing of the original tax notice on the final assessment roll, whichever is later.

Section 12. Section 197.0125, Florida Statutes, is created to read:

197.0125 Delinquent taxes on late assessment rolls.—In the event the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed, all dates or time periods specified in this chapter relative to the collection of, or administrative procedures regarding, delinquent taxes shall be extended a like number of days.

Section 13. Item 5 in Section 1 of chapter 79-212, Laws of Florida, is hereby repealed.

Section 14. There is hereby created in the State Treasury under the Judicial Branch a trust fund designated as the "Assessment Review Trust Fund." The moneys deposited in the trust fund are for the purpose of funding additional positions and related expenses in the Second Judicial Circuit associated with county assessment reviews.

Section 15. The sum of \$85,836 is hereby transferred from the Property Assessment Loan Trust Fund under the Department of Revenue to the Assessment Review Trust Fund under the Judicial Branch.

Section 16. Upon certification of need by the Supreme Court pursuant to Article V of the State Constitution, there is hereby appropriated two positions, one of which may be a circuit court judge, and \$85,836 from the Assessment Review Trust Fund and \$5,000 from the General Revenue Fund for fiscal year 1980-1981 to the Judicial Branch for circuit courts to implement the provisions of this act.

Section 17. Legislative intent.—The Florida Education Finance Program, designed to insure equality of funding between school districts with widely varying tax bases, uses state dollars to supplement local taxes such that the tax revenue per student is equal for all districts. Historically, to the extent a county

is assessed at less than just value, the education tax burden is unfairly shifted to other counties, and the quality of the education system, as reflected by total dollars per student, is reduced. The shift in tax burdens has had the effect of punishing those counties that comply with legal valuation requirements, and therefore acting as an impediment to the practical attainment of just valuations. It is the legislative intent that this act eliminate such perversity in conflicting government programs and have the dual effect of enhancing uniformity in school funding and eliminating a major obstacle to full and uniform valuation.

Section 18. Section 195.096, Florida Statutes, is amended to read:

195.096 Review of assessment rolls.—

(1) The assessment rolls of each county shall be subject to review by the Division of Ad Valorem Tax.

(2) Beginning with the 1982 assessment rolls 1974, the Division of Ad Valorem Tax shall conduct, no less frequently than once every 2 4 years, an in-depth review of the assessment rolls of each county. Said review shall be conducted for the 1981 assessment rolls of not less than 20 counties; however, said review need not include the 1981 personal property rolls. The Division of Ad Valorem Tax need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3) such classifications and such other strata as are significant in a particular county. Such in-depth review may include proceedings of the property appraisal adjustment board.

(a) The Division of Ad Valorem Tax shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the Division of Ad Valorem Tax shall consult with the property appraiser regarding the classifications and strata to be studied, in order that the review will be useful to the property appraiser in evaluating his procedures.

(b) Every property appraiser whose upcoming roll is subject to an in-depth review in the current year shall, if requested by the department on or before January 1, deliver upon completion of the assessment roll, deliver a list of the parcel numbers of all parcels that did not appear on the assessment roll of the previous year, indicating the parcel number of the parent parcel from which each new parcel was created or "cut out."

(c) In the conduct of assessment ratio studies, the Division of Ad Valorem Tax shall utilize a statistically reliable sample of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. The department shall compute the median and the value weighted mean for each classification or subclassification studied and for the roll as a whole. Computations for the ratio studies shall use that measure of central tendency which most accurately reflects the true ratio for that particular classification, stratum, or roll.

(d) In the conduct of such reviews, the Division of Ad Valorem Tax shall adhere to all standards to which the property appraisers are required to adhere.

(e) The Division of Ad Valorem Tax and each property appraiser shall cooperate in the conduct of such reviews and each shall make available to the other all matters and records bearing on the preparation and computation of such reviews. The property appraisers shall provide any and all data requested by the Division of Ad Valorem Tax in the conduct of such studies, including electronic data processing tapes. The Division of Ad Valorem Tax shall provide any and all data requested by a property appraiser developed or obtained in the conduct of such studies, including said tapes. Direct reimbursable costs of providing such data shall be borne by the party which requested it Division of Ad Valorem Tax. Copies of existing data or records, whether maintained or required pursuant to law or rule or data or records otherwise maintained, shall be submitted within 30 days from the date requested in the case of written or printed information, and within 14 days from the date requested in the case of computerized information.

(f) Within 120 days following the receipt of the county's assessment roll by the executive director of the department pursuant to subsection 193.114(5), or within 10 days of ap-

proval of the assessment roll, whichever is later but in no event later than January 1, the Division of Ad Valorem Tax shall complete a county's review and forward its findings, except for portions of the review relating to personal property, together with all of its work product upon which its findings are based, including a statement of the confidence interval for the median and such other measures as may be appropriate for each stratum or classification or subclassification studied and for the roll as a whole, employing a 95 percent level of confidence, and related statistical and analytical details to the Senate Ways and Means Committee, the House Finance and Taxation Committee, executive director of the department and the appropriate property appraiser. The Division of Ad Valorem Tax shall complete the personal property review and forward its findings to the property appraiser and the executive director of the department no later than March 1. For any roll submitted to the department for approval after December 21 and upon good cause shown, the executive director of the department may grant the Division of Ad Valorem Tax an extension of 10 days from the submission date of the roll in which to complete its review.

(3) (a) No later than November 1 of each year, the Division of Ad Valorem Tax shall publish the results of reviews conducted pursuant to this section. Said results shall include all statistical and analytical measures computed pursuant to this section for the real property assessment roll as a whole, the personal property assessment roll as a whole, and independently for the following real property classes:

1. Single-family, condominium, cooperative, mobile home, and other owner-occupied residential.
2. Residential income property.
3. Agricultural and other use-valued property.
4. Vacant lots.
5. Nonagricultural acreage and other undeveloped parcels.
6. Institutional and governmental property.
7. Improved commercial property.
8. Improved industrial, utility, locally assessed railroad, oil, gas and mineral lands, subsurface rights, and other real property.

The division shall also publish such results for any subclassifications of the above classes or assessment rolls it may have chosen to study. For each improved subclassification or property class and for the real property roll as a whole, the division shall also publish separate assessment ratio statistics for land valuations and for improvement valuations.

(b) When necessary for compliance with s. 236.031, and for those counties not being studied in the current year, the Division of Ad Valorem Tax shall project value weighted mean levels of assessment for each county roll not subject to an in-depth review in the current year. The Division of Ad Valorem Tax shall make its projection based upon the best information available, utilizing professionally accepted methodology, and shall separately allocate changes in total assessed value to:

1. New construction, additions and deletions.
2. Changes in the value of the dollar.
3. Changes in the market value of property other than those attributable to changes in the value of the dollar.
4. Changes in the level of assessment.

In lieu of the statistical and analytical measures published pursuant to paragraph (a), the department shall publish details concerning the computation of estimated assessment levels and the allocation of changes in assessed value for those counties not subject to an in-depth review. The projections are recognized to be approximations only, and shall not be used as the sole basis of any legal or administrative action.

(4) It is declared to be the legislative intent that approval of the rolls by the department pursuant to subsection 193.114(5) and certification by the property appraisal adjustment board pursuant to subsection 193.122(1) shall not be deemed to impugn the use of postcertification reviews to require adjust-

ments in the preparation of succeeding assessment rolls to insure that such succeeding assessment rolls do meet the constitutional mandates of just value.

(5) *It is the legislative intent that the Division of Ad Valorem Tax utilize to the fullest extent practicable objective measures of market value in the conduct of reviews pursuant to this section.*

(6) *Reviews conducted pursuant to this section shall include an evaluation of whether nonhomestead exempt values determined by the appraiser pursuant to applicable provisions of chapter 196 are correct, and whether agricultural classifications were granted in accordance with law.*

(7)(5) *The Auditor General shall have the responsibility to perform ~~postaudits~~ and performance audits of the administration of ad valorem tax laws by the department and ~~programs~~ pursuant to the general authority granted in chapter 11. Such performance audits shall be conducted no less frequently than once every 3 years. A performance audit of the Ad Valorem Tax Division shall be submitted to the Legislature no later than October 1, 1981.*

(8) *When a roll is prepared as an interim roll pursuant to s. 193.1145 the department shall compute assessment levels for both the interim roll and the final approved roll.*

(9)(6) Chapter 120 shall not apply to this section.

Section 19. Section 195.097, Florida Statutes, is amended to read:

195.097 Postaudit notification of defects ~~review of rolls~~; supervision by the department.—

(1) Upon evaluation of *any reviews, studies, or the findings of the Division of Ad Valorem Tax, and upon the independent study of his staff*, the executive director of the department shall ~~evaluate the assessment rolls of all counties~~ and shall issue a notice to any property appraiser who he has determined has one or more classes or other strata of property listed on the assessment rolls in a manner inconsistent with the requirements of law, or is otherwise not assessing in accordance with law. The executive director shall specify in his notice the classes or strata of property that have been improperly assessed on the prior year's roll, the nature of the defect or defects, and the requirements of the department to obtain approval of the current year's assessment roll. Such notice shall be provided to the property appraiser no later than ~~November 15~~ *January 15*.

(2) Within 15 days after receipt of a notice, but no later than ~~December 1~~ *February 1*, the property appraiser shall either notify the executive director in writing of his intention to comply or request an immediate conference with the executive director for the purpose of attempting to resolve differences between himself and the executive director. Such conference shall be held no later than ~~December 15~~ *February 15*. At the conclusion of such conference, but no later than ~~January 1~~ *March 1*, the executive director shall issue his administrative order, which order shall incorporate the remedial steps, if any, to be taken by the property appraiser to insure that all property on his rolls is assessed at just value. An administrative order shall also be issued in the case of a property appraiser who has stated his intention to comply. ~~The department may, with respect to the personal property assessment roll, amend its March 1 order prior to March 15 in those counties in which the auditor general has audited the prior year's personal property assessment roll.~~

(3) *Upon receipt of an administrative order issued pursuant to this section, but not later than January 15, the property appraiser shall notify the department of his intent to comply with said order, or of the basis for his intended non-compliance. Upon receipt of a notice of intended non-compliance, the department shall take such action as it deems necessary pursuant to s. 195.092.*

(4)(2) Upon the issuance of the administrative order, the Division of Ad Valorem Tax ~~department~~ shall commence continuing supervision of the preparation of the current rolls to insure that every reasonable effort is being taken by the property appraiser to comply with the order. Supervision may include, but shall not be limited to, the conduct of ratio or other mass data studies on the roll being prepared, *on-site inspection of the property appraiser's office or field operations,*

*and interviews with the property appraiser's personnel or consultants. The executive director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order. During such ~~its~~ supervision, the executive director ~~department~~ may seek any judicial remedy available to him ~~it~~ under law to force compliance with his ~~its~~ order, and may request removal of the property appraiser by the Governor when he ~~it~~ deems such action necessary. No later than May 1, the executive director shall notify the property appraiser, in writing, as to whether he is in substantial compliance with the order. In the event that the executive director determines that the property appraiser is not in substantial compliance at that time, he shall send to the property appraiser and the governing body of each tax-leaving agency in the county a notice of intent to disapprove the tax roll in whole or in part.*

(5) *The dates specified in this section shall be extended if the date for completion of the current or prior year's roll was extended pursuant to s. 193.023(1), or records or data requested in writing pursuant to s. 195.096(2)(e) were not submitted within the time allowed by law. The length of extension of dates specified in this section shall be equal to the number of days the date for completion of the rolls was extended, or the number of days from the time said data or records were required by law to be submitted until the time received by the department.*

(6)(4) Chapter 120 shall not apply to this section.

Section 20. The sum of \$804,900 is hereby transferred from the Property Assessment Loan Fund to the Division of Ad Valorem Tax of the Department of Revenue, and is hereby appropriated as a lump sum amount, and 29 additional positions are authorized, to supplement the division's 1980-1981 operating budget to carry out the provisions of this act.

Section 21. Subsection (4) of section 236.081, Florida Statutes, is amended to read:

236.081 Funds for operation of schools.—The annual allocation from the Florida Education Finance Program to each district for operation of schools shall be determined as follows:

(4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The amount that each district shall provide annually toward the cost of the Florida Education Finance Program shall be calculated as follows:

(a) Estimated and final calculations:

1. The Department of Revenue on or before July 10 shall certify to the Commissioner of Education its most recent estimate of the nonexempt assessed valuation of each school district for the current calendar year based on the latest available data obtained from the local property appraisers. The commissioner, upon receipt of the data, shall calculate each district's required local effort by computing 95 percent of the district's nonexempt assessed valuation and multiplying this product by the millage rate prescribed in that year's General Appropriations Act.

2. The Department of Revenue shall, upon receipt of the official final tax roll from each of the property appraisers, certify to the commissioner the total assessed valuation of non-exempt property in each school district, subject to the provisions of paragraph (c) (b). Upon receipt of the data, the commissioner shall recalculate each district's required local effort by computing 95 percent of the assessed valuation of nonexempt property included in the final tax roll and multiplying this product by the millage rate prescribed in that year's General Appropriations Act. This revised calculation shall be the official required local effort for that district in that fiscal year. For the purpose of this subparagraph, the official final tax roll shall be the tax roll on which the tax bills are computed and mailed to the taxpayers.

(b) Equalization of required local effort:

1. *The Department of Revenue shall include with its certifications provided pursuant to paragraph (a) its most recent determination of the assessment level of the prior year assessment roll for each county and for the state as a whole.*

2. *The commissioner shall adjust the required local effort millage of each district for the current year, computed pursuant to paragraph (a), as follows:*

a. The equalization factor for each district's prior year assessment roll shall be multiplied by the nonexempt assessed valuation for school purposes shown on said roll, and by the prior year required local effort millage, exclusive of any equalization adjustment made pursuant to this paragraph (b). The dollar amount so computed shall be the additional required local effort for equalization for the current year.

b. Said equalization factor shall be computed as the quotient of the prior year assessment level of the state as a whole divided by the prior year assessment level of the county, from which quotient shall be subtracted one.

c. The dollar amount of additional required local effort for equalization for each district shall be converted to a millage rate, based on the current year nonexempt assessed valuation for that district, and added to the required local effort millage determined pursuant to paragraph (a).

3. Notwithstanding the limitations imposed pursuant to s. 236.25(1), the total required local effort millage, including additional required local effort for equalization, shall be an amount not to exceed 10 minus the maximum millage allowed as nonvoted discretionary millage, exclusive of millage authorized pursuant to s. 236.25(2), as amended by Chapter 80-, Laws of Florida (SB 769). Nothing herein shall be construed to allow a millage in excess of that authorized in Section 9, Article VII, State Constitution.

4. For the purposes of this chapter, "assessment level" means the value weighted mean assessment ratio for the county or state as a whole, as determined pursuant to s. 195.096, or as subsequently adjusted. In the event a court has adjudicated that the department failed to establish an accurate estimate of a county's assessment level, and recomputation resulting in an accurate estimate based upon the evidence before the court was not possible, said county shall be presumed to have an assessment level equal to the state as a whole.

5. If, in the prior year, taxes were levied against an interim assessment roll pursuant to s. 193.1145, the assessment level and prior year nonexempt assessed valuation used for the purposes of this paragraph (b) shall be those of the interim assessment roll.

(c)(b) In those instances in which:

1. There is litigation either attacking the authority of the property appraiser to include certain property on the tax assessment roll as taxable property or contesting the assessed value of certain property on the tax assessment roll; and

2. The assessed value of the property in contest involves more than 10 percent of the total nonexempt assessment roll, the assessed value of the property in contest shall be excluded from the nonexempt assessed valuation for school purposes for purposes of computing the district-required local effort.

(d)(e) Following final adjudication of any litigation on the basis of which an adjustment in nonexempt valuation was made pursuant to paragraph (c) (b), the department shall recompute the required local effort for each district for each year affected by such adjustments, utilizing nonexempt valuations approved by the court, and shall adjust subsequent allocations to such districts accordingly.

Section 22. Section 192.115, Florida Statutes, is created to read:

192.115 Performance review panel.—If there occurs within any 4-year period the final disapproval of all or any part of a county's roll pursuant to s. 193.114 for 2 separate years, the Governor shall appoint a three-member performance review panel. Said panel shall investigate the circumstances surrounding said disapprovals and the general performance of the property appraiser. If the panel finds unsatisfactory performance, the property appraiser shall be ineligible for the designation and special qualification salary provided in s. 145.10(2). Within not less than 12 months the property appraiser may requalify therefor, provided he successfully re completes the courses and examinations applicable to new candidates.

Section 23. Subsection (6) of section 195.027, Florida Statutes, is amended, and subsection (7) is added to said section to read:

195.027 Rules and regulations.—

(6) The fees and costs of the sale or purchase and terms of financing shall be presumed to be usual unless the buyer or seller or agent thereof files a form which discloses the unusual fees and costs and terms of financing. Such form shall be filed with the clerk of the circuit court at the time of recording. The rules and regulations shall prescribe an information form to be used for this purpose, that will provide the property appraiser with adequate data on the transfer of interests in real property to enable him to evaluate the transfer, its terms, and consideration. The clerk of the circuit court shall require at the time of recording of a conveyance in real property either a properly executed information form or a copy of the closing statement in lieu thereof, provided that said statement shall contain no less information than that required on the form. Either the buyer or the seller or the agent of either shall complete the information form or supply the closing statement and certify that the form or statement is accurate to the best of his knowledge and belief. The information form or closing statement shall be confidential in the hands of all persons after delivery to the clerk, except that the Department of Revenue and the Auditor General shall have access to such in the execution of their official duties. The information form or closing statement may be used in any judicial proceeding, upon a motion to produce duly made by any party to such proceedings. Failure of the clerk to obtain an information form or closing statement with the recording shall not impair the validity of the recording or the conveyance. The form shall provide for a notation by the clerk indicating the book and page number of the conveyance in the official record books of the county. The clerk shall promptly deliver all information forms and closing statements received by him to the property appraiser for his custody and use.

(7) The department shall adopt guidelines providing staffing standards for the operation of property appraisers' offices. Said standards shall be used in determining whether the personnel and resources available to the property appraiser are adequate to allow him to substantially comply with the duties imposed upon him by law.

Section 24. Notwithstanding other provisions of law to the contrary, for fiscal year 1980-81, no resolution or ordinance increasing any taxing authority's millage by more than 8 percent above the rolled back rate, exclusive of millage necessary to fund requirements mandated by general laws which have a new cost impact in fiscal year 1980-81 which have not been specifically funded by state revenues pursuant to s. 11.076, and for fixed capital outlay required by court order, shall be effective unless approved by the affirmative vote of at least a majority plus one or two-thirds, whichever is less, of the full membership of the governing board of the taxing authority. However, any governmental unit which for fiscal years 1977-1978 or 1978-1979 has levied a millage less than that certified by the property appraiser or for fiscal year 1979-1980 has levied a millage rate less than the maximum allowed without referendum pursuant to section 2 of chapter 79-332, Laws of Florida, shall be permitted to raise an amount of money that would have been raised if said certified millage rates or maximum allowed rate had been levied for said years without being subject to the extraordinary vote of the board. For purposes of s. 218.23(1), s. 218.34(6), s. 373.503(5), and s. 218.32(2)(c), the provisions of this section shall be considered requirements of s. 200.065.

Section 25. Section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(1) Upon completion of the assessment of all property pursuant to s. 193.023 At the time the assessment roll is prepared and published, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. Said certification shall include The property appraiser shall also send to each taxing authority a copy of the statement required to be submitted under s. 195.073(3), as applicable to that taxing authority. In making the certification, the property appraiser shall not delete from the tax roll the value of any exemption or fractional assessment for which the taxing authority is entitled to replacement revenues pursuant to state law. Separate certifications shall be made to school districts for the purpose of taxes levied pursuant to s. 236.02 (6) and for other levies. The form on which said certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which,

exclusive of new construction, additions to structures, improvements, and deletions, and property added due to geographic boundary changes, the property appraiser shall certify to each taxing authority a millage rate which will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year. Said millage rate shall be known as the "rolled back rate." For the purpose of calculating the certified millage, the property appraiser shall use 99 percent of such taxable value.

(2) No millage in excess of the property appraiser's certified millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority, which resolution or ordinance must be approved by said taxing authority according to the following procedure:

(a)1. Upon preparation of a tentative budget but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget, other than the portion of said budget to be funded from sources other than ad valorem taxes. In computing proposed or final millage rates, each taxing authority shall utilize not less than 95 percent of the taxable value certified pursuant to subsection (1).

2. The tentative budget of the county commission shall be prepared and submitted in accordance with s. 129.03.

3. The tentative budget of the school district shall be prepared and submitted in accordance with chapter 237, provided that the date of submission shall not be later than 15 days after certification of value pursuant to subsection (1).

4. Taxing authorities other than the county and school district shall prepare and consider tentative and final budgets in accordance with this section and applicable provisions of law, including budget procedures applicable to the taxing authority, provided such procedures do not conflict with general law.

(b) Within 30 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled back rate computed pursuant to subsection (1), and of the date, time and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. Said notice shall be mailed not later than 45 days after certification of value pursuant to subsection (1). If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes.

(c) Within 75 days of the certification of value pursuant to subsection (1), but not earlier than 60 days after said certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of said hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled back rate computed pursuant to subsection (1). Said percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(d)(a) Within 15 days of ~~After~~ the meeting adopting finalizing the tentative budget, the taxing authority shall advertise its intent to finally adopt a millage rate and budget exceed the property appraiser's certified millage in a newspaper of general circulation in the county, as provided in subsection (3). A public hearing to finalize the budget and adopt a millage rate shall be held after 5 p.m., approximately 3-7 days after the day that the advertisement is first published. During the hearing the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. Said ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage levy resolution or ordinance shall be by separate votes.

The millage levy resolution or ordinance shall be publicly read in full prior to its adoption. In no event shall the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c), unless each taxpayer within the taxing authority's jurisdiction is sent notice by first class mail of his taxes under the tentatively adopted millage rate and his taxes under the higher rate to be adopted at the hearing held pursuant to this paragraph. The notice shall be prepared by the property appraiser at the expense of the taxing authority, and shall generally conform to the requirements of s. 200.069. In the event such additional notice is necessary, the hearing held pursuant to this paragraph shall be held not earlier than 10 days and not later than 15 days after the mailing of the additional notice.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion the governing body shall hear for the purpose of hearing comments regarding the proposed increase and explain explaining the reasons for the proposed increase, over the rolled back rate. The general public shall be allowed to speak and ask questions prior to adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate prior to adopting its tentative or final budget.

2. Said hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on Sunday. The county commission shall not schedule its hearings on days scheduled by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. Multicounty taxing authorities shall make every reasonable effort to avoid scheduling hearings on days utilized by counties or school districts within their jurisdiction. However, hearings for municipal service taxing units may be held on the same day as the hearing for the county commission. A separate hearing shall be held for each municipal service taxing unit.

(f)1. Notwithstanding provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3)(b) or (3)(d) within 15 days of certification of value pursuant to subsection (1). Approximately 10 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to applicable provisions of paragraph (e).

2. Notwithstanding provisions of paragraph (b) to the contrary, each school district shall advise the property appraiser of its recomputed proposed millage rate within 30 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate of the school district shall be considered its proposed millage rate for the purposes of paragraph (b).

3. Notwithstanding provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to finalize the budget and adopt a millage rate within 75 days of certification of value pursuant to subsection (1), but not earlier than 60 days after said certification. The hearing shall be held in accordance with applicable provisions of paragraph (d), except that a newspaper advertisement need not precede the hearing.

(g) Notwithstanding other provisions of law to the contrary, a taxing authority may expend moneys based on its tentative budget after adoption pursuant to subsection (2)(c) and until such time as its final budget is adopted pursuant to subsection (2)(d), only if the fiscal year of the taxing authority begins prior to adoption of the final budget, or, in the case of school districts, if the fall term begins prior to adoption of the final budget.

(b) After the first public hearing has been held in accordance with paragraph (a), the taxing authority shall readvertise and meet again within 2 weeks to adopt a resolution or ordinance levying a millage rate in excess of the certified millage. The advertisement shall be as provided in subsection (3). The day, time, and place at which the resolution or ordinance will be scheduled for consideration and approval by the taxing authority must be announced at the first public hearing. If the resolution or ordinance is not adopted within

2 weeks from the first public hearing, the taxing authority must again advertise and meet in the same manner as provided in this subsection. The adoption of the budget and the levy of the millage shall be by separate votes.

(3) The advertisement shall be no less than one-quarter page in size of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county. It is the legislative intent that, whenever possible, the advertisement shall appear in a newspaper that is published at least 5 days a week unless the only newspaper in the county is published less than 5 days a week. It is further the legislative intent that the newspaper selected shall be one of general interest and readership in the community, and not one of limited subject matter, pursuant to chapter 50.

(a) For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled back rate computed pursuant to subsection (1), the advertisement shall be in the following form:

NOTICE OF TAX INCREASE

The (name of the taxing authority) has tentatively adopted a measure proposes to increase its your property tax levy taxes by (percentage of increase over rolled back rate certified millage) percent.

All concerned citizens are invited to attend a public hearing on the tax increase to will be held on (date and time) at (meeting place).

A FINAL DECISION on the proposed tax increase will be made at this hearing.

(b) For school districts which have proposed a millage rate in excess of 100 percent of the rolled back rate computed pursuant to subsection (1), the advertisement shall be in the following form, provided that the third sentence shall be deleted if the school district levies only that amount required pursuant to s. 236.02(6):

NOTICE OF TAX INCREASE

The (name of school district) will soon consider a measure to increase its property tax levy by (percentage of increase over the rolled back rate) percent.

An increase of (percentage of increase over the rolled back rate necessary to levy only the required local effort) percent is required by state law in order to receive \$ (amount to be received in the next fiscal year by the district from state appropriations for the Florida Education Finance Program) in state education grants.

The remainder of the increase is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on (date and time) at (meeting place).

A DECISION on the proposed tax increase will be made at this hearing.

(c) In all instances where the provisions of paragraph (a) are inapplicable for taxing authorities other than school districts the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of taxing authority) has tentatively adopted a budget for (fiscal year). A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(d) In all instances where the provisions of paragraph (b) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The (name of school district) will soon consider a budget for (fiscal year). A public hearing to make a DECISION on the budget AND TAXES will be held on (date and time) at (meeting place).

(e) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(f) In the event that the mailing of the notice of proposed property taxes is delayed in the county beyond August 29, any multicounty taxing authority which levies ad valorem taxes within that county shall advertise its intention to adopt a tentative budget and millage rate in a newspaper of paid general circulation within said county, as provided in this subsection, and shall hold the hearing required pursuant to subsection (2)(c) approximately 7 days thereafter, and not later than September 13. Said district may hold said hearing and advertise as provided herein if said delay is beyond August 15; provided, however, the hearing shall be scheduled such that in each county in which the district lies, the hearing is preceded by said advertisement by approximately 7 days or by the mailing of the Notice of Proposed Property Taxes by not less than 15 days. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (c):

NOTICE OF TAX INCREASE

The (name of the taxing authority) proposes to increase its property tax levy by (percentage of increase over rolled back rate) percent.

All concerned citizens are invited to attend a public hearing on the proposed tax increase to be held on (date and time) at (meeting place).

(g) In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein, unless expressly authorized by law. The advertisements required herein shall not be accompanied, preceded or followed by other advertising or notices which conflict with or modify the substantive content prescribed herein. Any taxing authority in violation of this section shall be subject to forfeiture of state funds otherwise available to it.

(e) The advertising required by the provisions of paragraph (a) shall not be required when the total millage levied does not exceed the district required local effort under the provisions of chapter 236.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser, tax collector, and Department of Revenue. No millage other than that approved by referendum in excess of the property appraiser's certified millage can be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the Department of Revenue. Receipt of said resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection (5). Said submissions shall be made within 100 days of certification of value pursuant to subsection (1).

(5) Prior to extension of the rolls pursuant to s. 193.122, the property appraiser shall notify each taxing authority of the aggregate change in the assessment roll, if any, from that certified pursuant to subsection (1), which results from actions by the property appraisal adjustment board or from corrections of errors in the assessment roll. Each affected taxing authority may adjust its adopted millage rate if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance from the taxable value shown on the roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to levies required by law to be a specific millage

amount. Not later than 3 days after receipt of notification pursuant to this subsection, each affected taxing authority shall certify to the property appraiser its adjusted adopted rate. Failure to so certify shall constitute waiver of the adjustment privilege. Such notification shall be delivered within 1 week after the certification in s. 193.122(1). An increase in the taxing authority's millage above that certified by the property appraiser or adopted by resolution or ordinance of the governing body of the taxing authority which is required by a reduction of the assessment roll by 5 percent or less due to actions of the property appraisal adjustment board or to errors in the assessment roll may be approved by the Department of Revenue without further proceedings under this section upon a showing that the total reduction is 5 percent or less of the assessment roll. If the reduction is more than 5 percent, then the property appraiser shall recertify the millage. Only those taxing authorities which had voted to levy a millage equal to or less than the prior certified levy which are in excess of the new certified levy need proceed to advertise as required herein to maintain the tax levy approved by the taxing authority.

(6) If, after the initial millage vote provided for in subsection (2), the taxing authority determines that it requires a greater millage or fails to act in the specified period, it shall readvertise and revote as required in subsections (2) and (3).

(6)(7) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law nor prevent the reduction of millage.

(7)(8) Upon written request from the presiding officer of a taxing authority within the county, the property appraiser shall deliver to the presiding officer for budget planning purposes an estimate of the total assessed value of nonexempt property for the current year. The property appraiser shall deliver the estimate within 10 days after receipt of the request, but in no event shall he be required to deliver an estimate earlier than June 1.

(8)(9) Multicounty taxing authorities shall be subject to the provisions of this section. The term "taxable value" shall mean the taxable value of all property subject to taxation by the authority. The property appraiser shall not certify a millage to multicounty taxing authorities, but, rather, shall submit to the Department of Revenue the taxable value of property in his county which is subject to taxation by the multicounty taxing authority, and the executive director of the Department of Revenue shall certify the millage to such authorities. If a multicounty taxing authority the department has not received a certification pursuant to subsection (1) such information from a county by July 15 September 1, it shall compute its proposed millage rate and rolled back rate make the certification, based upon estimates of taxable value supplied by the Department of Revenue the best information available. All dates for public hearings and advertisements specified in this section shall, with respect to multicounty taxing authorities, be computed as though certification of value pursuant to subsection (1) were made July 1. The multicounty district shall add the following sentence to the advertisement set forth in subsection (3)(a) and (f): "This tax increase is applicable to \_\_\_\_\_ (name of county or counties) \_\_\_\_\_. This section shall not apply to any multicounty taxing authority wherein the district or board is limited by law to ad valorem tax revenues based on separate levies of 1 mill or less.

Section 26. Section 200.069, Florida Statutes, is created to read:

**200.069 Notice of proposed property taxes.**—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of and at the expense of the taxing authorities within his jurisdiction, shall prepare and deliver by first class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall be in substantially the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided by the department for this purpose.

(1) The notice shall read:

**NOTICE OF PROPOSED PROPERTY TAXES  
DO NOT PAY—THIS IS NOT A BILL**

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

(2) The notice shall further contain information applicable to the specific parcel in question. The information shall be in columnar form. There shall be five column headings which shall read "Taxing Authority," "Your Property Taxes Last Year," "Your Taxes This Year IF PROPOSED budget change is made," "A Public Hearing on the Proposed Taxes and Budget Will be Held:" and "Your Taxes This Year IF NO Budget Change is Made."

(3) There shall be under each column heading an entry for the county, the school district levy required pursuant to s. 236.02(6), other nonvoted school levies, the municipality or municipal service taxing unit in which the parcel lies, if any, and a single entry for both the independent special districts in which the parcel lies, if any, and voted levies applicable to the parcel, if any.

(4) For each entry listed in subsection (3), there shall appear on the notice the following:

(a) In the first column, a brief commonly used name for the taxing authority or its governing body. The entry in the first column for the levy required pursuant to s. 236.02(6) shall be "State Law." Said entry for other nonvoted school district levies shall be "Local Board." Both school levy entries shall be preceded by the notation "Public Schools:". The entry in the first column for independent special districts and voted levies shall be "Other."

(b) In the second column, the gross amount of taxes levied against the parcel in the previous year. Nonvoted levies for operations, debt service, and dependent special districts, except municipal service taxing units, shall be combined and shown as one amount. If the parcel did not exist in the previous year, the second column shall be blank.

(c) In the third column, the gross amount of taxes proposed to be levied in the current year, which amount shall be based on the proposed millage rates provided to the property appraiser pursuant to s. 200.065(2)(b) or millage rates adopted by referendum, and the taxable value of the parcel as shown on the current year's assessment roll. Proposed nonvoted levies for operations, debt service, and dependent special districts, except for municipal service taxing units, shall be combined and shown as one amount.

(d) In the fourth column, the date, the time, and a brief description of the location of the public hearing required pursuant to s. 200.065(2)(c). However, for the line entitled "Other\*" pursuant to paragraph (a), the following statement shall appear: "This line shows taxes of independent special districts and/or taxes adopted by vote of the general public. For details, contact your Tax Collector at ... (phone number) ..."

(e) In the fifth column, the gross amount of taxes which would apply to the parcel in the current year if each taxing authority were to levy the rolled back rate computed pursuant to s. 200.065(1), or, in the case of voted levies, the amount previously adopted by referendum.

(5) Following the entries for each taxing authority, a final entry shall show: in the first column, the words "Total Property Taxes:" and in the second, third and fifth columns, the sum of the entries for each of the individual taxing authorities. The second, third and fifth columns shall, immediately below said entries, be labeled Column 1, Column 2, and Column 3, respectively. Below said labels shall appear, in boldface type, the statement "SEE REVERSE SIDE FOR EXPLANATION:"

(6) The notice shall further show a brief legal description of the property and name and mailing address of the owner of record. This information shall appear to the right of the information required under subsection (1).

(7) The notice shall further read:

The information below represents the valuation of your property as of January 1:

Assessed Value                      Exemptions                      Taxable Value  
 \$ \_\_\_\_\_                      \$ \_\_\_\_\_                      \$ \_\_\_\_\_  
 Exemptions for School Taxes                      School Taxable Value  
 \$ \_\_\_\_\_                      \$ \_\_\_\_\_

**\*COLUMN 2—"YOUR TAXES IF PROPOSED BUDGET IS MADE"**

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.

**\*COLUMN 3—"YOUR TAXES IF NO BUDGET CHANGE IS MADE"**

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

For your information, your previous assessed value was \$ \_\_\_\_\_ (amount) \_\_\_\_\_.

If you feel your current assessed value is inaccurate or does not reflect fair market value, contact your county property appraiser at \_\_\_\_\_ (phone number) \_\_\_\_\_ or \_\_\_\_\_ (location) \_\_\_\_\_.

If the property appraiser's office is unable to resolve the matter to your satisfaction, you may file a petition for adjustment with the Property Appraisal Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE \_\_\_\_\_ (date) \_\_\_\_\_.

(8) The reverse side of the form shall read:

**EXPLANATION**

**\*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"**

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your previous assessed value.

(9) The form required pursuant to this section shall approximate in all essential respects the following facsimile: (front side)

**NOTICE OF PROPOSED PROPERTY TAXES**

**DO NOT PAY—THIS IS NOT A BILL**

- The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.
- The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.
- Each taxing authority may AMEND OR ALTER its proposals at the hearing.

XX-1234-M21-L052  
 Lake View Sub-Unit 2  
 Lot M21 Block L052

Mr. John Smith  
 1525 E. Common Road  
 XYZ, Florida 34567

Taxing Authority	Your Property Taxes Last Year	Your Taxes IF PROPOSED Budget Change Is Made	A Public Hearing on the Proposed Taxes and Budget Will Be Held:	Your Taxes IF NO Budget Change Is Made
County Govt.	146.25	240.63	Aug. 29, 7:00 p.m., Co. Courthouse, 20 W. Main St.	159.61
Public Schools:				
—State Law	112.16	101.34	Set by state law	65.03
—Local Board	32.08	23.32	Aug. 31, 7:00 p.m., Johnson High Auditorium	18.61
City of XYZ	142.52	234.50	Sept. 5, 8:00 p.m., City Hall, 30 S. Adams St.	155.56
Other*	36.27	52.84		
Total Property Taxes	469.28	652.63	* This line shows taxes of independent special districts and/or taxes adopted by vote of the general public. For details contact your Tax Collector at 234-5660.	439.40
	Column 1	Column 2		Column 3
	See Reverse Side for Explanation			

- The information shown below represents the valuation of your property as of January 1:

	Assessed Value	Exemptions	Taxable Value	Exemptions for School Taxes	School Taxable Value
Current	40,835	5,000	35,835	25,000	15,835

For your information, your previous assessed value was \_\_\_\_\_ \$26,779.

- If you feel your current assessed value is inaccurate or does not reflect the fair market value of your property, please contact your county property appraiser's office at 904-234-5678 COUNTY COURTHOUSE ROOM 200, 20 W. MAIN, ANY-TOWN
- If the property appraiser's office is unable to resolve the matter to your satisfaction, you may file a petition for adjustment with the Property Appraisal Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE SEPTEMBER 13.

Section 27. Subsection (6) is added to section 200.191, Florida Statutes, to read:

200.191 Millages; definitions.—

(6) *Millages shall be fixed only by resolution of the governing body of the taxing authority in the manner specifically provided by general law or by special act.*

Section 28. Paragraph (b) of subsection (2) of section 129.01, Florida Statutes, is amended to read:

129.01 Budget system established.—There is hereby established a budget system for the control of the finances of the boards of county commissioners of the several counties of the state, as follows:

(2) Each budget shall conform to the following general directions and requirements:

(b) The budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves. It shall conform to the uniform classification of accounts prescribed by the appropriate state agency. The receipts division of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied, *provided that the percent anticipated from ad valorem levies shall be as specified in s. 200.065(2)(a)*, and 100 percent of the amount of the balances both of cash and liquid securities, estimated to be brought forward at the beginning of the fiscal year. The appropriation division of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit of the county, during the said year and the provision for the reserves authorized by this chapter. Both the receipts and appropriation divisions shall reflect the approximate division of expenditures between countywide expenditures and noncountywide expenditures and the division of county revenues derived from or on behalf of the county as a whole and county revenues derived from or on behalf of a municipal service taxing unit, special district, unincorporated area, service area, program area, or otherwise not received for or on behalf of the county as a whole.

Section 29. Subsection (2) of section 195.087, Florida Statutes, is amended to read:

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(2) On or before August 1 of each year, each tax collector shall submit to the Department of Revenue his budget for the operation of his office for the ensuing fiscal year, in the manner and form prescribed by the Department of Revenue. *A copy of such budget shall be furnished at the same time to the board of county commissioners.* The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department.

Section 30. Section 129.03, Florida Statutes, is amended to read:

129.03 Preparation and adoption of budget.—

(1) *Pursuant to s. 200.065* On or before July 1 of each year the county property appraiser shall certify to the county budget officer his estimate of the total valuations against which taxes may be levied, *reasonably to be expected by him to be spread upon the general tax roll of the current year, separately of homestead real property and of nonhomestead property* in the entire county and in each district in the county in which taxes are authorized by law to be levied by the board of county commissioners for funds under its control.

(a) *If at any time after the certification of his estimates and before equalization of the tax roll, it shall appear to the property appraiser that the said estimates, or any of them, were in error by 10 percent or more, he shall immediately certify his revised estimate to the county budget officer, and*

*such revised estimate shall be substituted for the original estimate at any time before the final adoption of the budget.*

(b) *Immediately upon the equalization of the tax roll by the board of county commissioners, the property appraiser shall certify to the board of county commissioners the actual assessed valuation of property, as prescribed above, in each district and in the entire county.*

(c) In preparing the budget, the latest figure so certified shall be used as the basis for estimating the taxes to be levied, and the millage rate required to be levied, based on the latest figure thus certified and calculated as provided in this chapter, to raise the amount estimated to be received from taxes, and shall be noted on each tentative budget and each official budget, on the same line with the amount estimated to be raised from taxes.

(2) On or before June 1 of each year, the sheriff, the clerk of the circuit court or county comptroller, the tax collector, *unless the tax collector is a fee officer*, and the supervisor of elections shall submit to the board of county commissioners a tentative budget for their respective offices for the ensuing fiscal year.

(3) On or before July 15 of each year, the county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the ensuing fiscal year, shall prepare and present to the board a tentative budget for the ensuing fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.

(a) The board of county commissioners shall receive and examine the tentative budget for each fund and, *subject to the notice and hearing requirements of s. 200.065*, shall require such changes to be made as it shall deem necessary; provided that the budget shall remain in balance. The county budget officer's estimates of receipts other than taxes, and of balances to be brought forward, shall not be revised except by a resolution of the board, duly passed and spread on the minutes of the board; provided that the board may allocate to any of the funds of the county any anticipated receipts, other than taxes levied for a particular fund, except receipts designated or received to be expended for a particular purpose.

(b) Upon receipt of the tentative budgets and the completion of any revisions made by the board, the board shall prepare a statement summarizing all of the *adopted* tentative budgets. This summary statement shall show, for each budget and the total of all budgets, the proposed tax millages, the balances, the reserves, and the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency. The board shall cause this summary statement to be advertised one time in a newspaper of general circulation published in the county or by posting at the courthouse door if there be no such newspaper, and the advertisement shall *appear adjacent to the advertisement required pursuant to s. 200.065. state that the board will meet on a day fixed in the advertisement, not earlier than 1 week and not later than 2 weeks from the date of the advertising;*

(c) *The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets, the proposed tax levies, and for explaining the budget and proposed or adopted amendments thereto, if any. The board shall meet upon the day fixed in the advertisement, and from day to day thereafter if it deems it necessary, for the purpose of holding a public hearing and making whatever revisions in the budgets it may deem necessary, and shall thereupon tentatively adopt the budgets, and The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record.*

(e) The budgets as finally adopted as provided herein, and all amendments thereto, shall be kept in a substantial book as a public record in the office of the county auditor. Sufficient reference in words and figures to identify the particular transactions shall be made in the minutes of the board to record its actions with reference to the budgets.

Section 31. Section 129.05, Florida Statutes, is hereby repealed.

Section 32. Section 237.041, Florida Statutes, is amended to read:

237.041 Form of annual budget required.—An annual budget is required to be prepared and adopted by the school board of each district and submitted to the Department of Education for examination each year on or before the date provided in regulations of the state board. Such annual budget shall be prepared in accordance with regulations prescribed by the state board and the provisions of s. 200.065. The annual budget submitted by each school board shall be consistent with, and contribute to, the implementation of a planned long-range school program for the district.

Section 33. Section 237.051, Florida Statutes, is amended to read:

237.051 Estimate of property appraiser.—Pursuant to s. 200.065, On or before the 1st Monday in July the property appraiser of each county shall certify to the superintendent his estimate of the total valuation reasonably to be expected by him to be assessed on the current year's tax roll for nonexempt property; for homestead property; and for tax delinquent property on which certificates are held by the state, in each school district, separately, and in the entire county. If, after the certification of his estimates, and before equalization of the tax roll, it shall appear to the property appraiser that said estimates, or any of them, were in error by 10 percent or more, he shall immediately certify his revised estimate to the superintendent, and such revised estimate shall be substituted for the original estimate at any time before the budget becomes official. Immediately upon the equalization of the tax roll as provided by law, the county property appraiser shall certify to the school board the actual assessed valuation of the property in the county as prescribed above.

Section 34. Section 237.081, Florida Statutes, is amended to read:

237.081 Public hearings; budgets to be submitted to Department of Education.—

(1) The school board of each any district proposing a tax levy for current operating purposes no greater than the minimum tax levy required to participate in the Florida Education Finance Program shall cause a summary of its adopted tentative budget, including the proposed millage levies as provided for by law, to be advertised one time in a newspaper of general circulation published in the district, or to be posted at the courthouse door if there be no such newspaper. The advertisement shall appear adjacent to the advertisement required pursuant to s. 200.065. The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily state that the school board will meet on a day fixed in the advertisement, not earlier than 1 week and not later than 2 weeks from the date of the advertising, for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies, and for explaining the budget and proposed or adopted amendments thereto, if any, a public hearing concerning the tentatively adopted budget. The school board shall meet upon the date fixed in the advertisement for the public hearing and from day-to-day thereafter, if it deems necessary, for the purpose of continuing the public hearings and making whatever revisions in the budget it may deem necessary. The school board shall then adopt the budget for the district for the current fiscal year, and shall require the superintendent to transmit forthwith two copies of the adopted budget to the Department of Education for approval as prescribed by law and regulations of the state board.

(2) Any school board proposing to establish a tax levy for operating purposes in excess of the millage required of the district to participate in the Florida Education Finance Program shall, in addition to the requirements in subsection (1), place an additional advertisement in the same newspaper which shall be one-quarter page in size and printed in at least 18 point type size. The advertisement shall contain the millage required to be levied by the school board, the millage proposed by the board, and the date, time, and place of the meeting and shall state that a public hearing will be held on the issue. The advertisement required in this subsection may appear simultaneously with the one required in subsection (1), and the public hearings required in subsection (1) and this subsection may be held concurrently. However, separate motions shall be made and separate votes recorded on the establish-

ment of the millage and on the adoption of the proposed budget. The provisions of this section shall govern the procedures of the school board in establishing the millage rates and the method of adopting and budget, the provisions of s. 200.065 or chapter 120 to the contrary notwithstanding.

Section 35. Subsection (4) of section 237.091, Florida Statutes, is hereby repealed.

Section 36. Section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments Completion of assessment rolls.—

(1) The property appraiser shall complete all assessments and have them entered on the appropriate tax rolls on or before July 1 of each year, as required in s. 103.023.

(2) On or before approval of the assessment roll by the Department of Revenue, or upon order of the commission of court pursuant to s. 105.003, as appropriate, each property appraiser shall notify by first class mail Each person whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such real property and tangible personal property, as provided in s. 200.069, the item appears on the assessment roll, which he proposes to increase from the previous year's assessment. The notice required above shall contain the dollar value of the prior year's assessment and the current assessed value as determined by the property appraiser. However, such notice shall not be required when such increased assessment is not greater than the value declared by the taxpayer on his return.

(2)(3) Any person objecting to the assessment placed on any property taxable to him may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.

(3) Petitions to the property appraisal adjustment board shall describe the property by parcel number and shall be filed as follows:

(a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(b) The completed petition shall be filed with the clerk of the property appraisal adjustment board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.

(c) Each petition shall state the approximate time anticipated by the taxpayer to present and argue his petition before the board.

(d) Such petition may be filed at any time during the taxable year on or before prior to the 30th later of:

1. July 15, or
2. The 17th day following the mailing of notice by the property appraiser as provided in subsection (1) (2).

Section 37. Subsection (1) of section 194.032, Florida Statutes, is amended and subsection (11) is added to said section to read:

194.032 Hearing complaints.—

(1) The property appraisal adjustment board shall meet not earlier than 30 days and not later than 45 days after the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held on or before the 30th day following

approval of all or any part of the assessment rolls by the Department of Revenue., *The board shall meet for the following purposes;*

(a) Hearing petitions relating to assessment filed pursuant to s. 194.011(3).

(b) Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

(c) Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

(d) Hearing appeals concerning ad valorem tax deferrals.

(11)(a) *After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county. The newspaper selected shall be one of general interest and readership in the community, and not one of limited subject matter, pursuant to chapter 50. The headline shall read "TAX IMPACT OF PROPERTY APPRAISAL ADJUSTMENT BOARD." The public notice shall list the members of the property appraisal adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under paragraph (b), the following information, with appropriate column totals:*

1. *In the first column, the number of parcels for which the board granted exemptions denied or not acted upon by the property appraiser.*

2. *In the second column, the number of parcels for which petitions were filed concerning a property tax exemption.*

3. *In the third column, the number of parcels for which the board reduced the assessment from that made by the property appraiser on the initial assessment roll.*

4. *In the fourth column, the number of parcels for which petitions were filed requesting a change in assessed value, including requested changes in assessment classification.*

5. *In the fifth column, the net change in taxable value from the assessor's initial roll which results from board decisions.*

6. *In the sixth column, the net shift in taxes to parcels not granted relief by the board. Said shift shall be computed as the amount shown in column 5 multiplied by the applicable millage rates adopted by the taxing authorities in hearings held pursuant to s. 200.065(2)(d) or adopted by vote of the electors pursuant to ss. 9(b) or 12, Art. VII of the State Constitution, but without adjustment as authorized pursuant to s. 200.065(5). If for any taxing authority said hearing has not been completed at the time the notice required herein is prepared, the millage rate shall be that adopted in the hearing held pursuant to s. 200.065(2)(c).*

(b) *There shall be a line entry in each of the columns described above, for each of the following property classes:*

1. *Improved residential property, which shall be identified as "Residential."*

2. *Improved commercial property, which shall be identified as "Commercial."*

3. *Improved industrial property, utility property, leasehold interests, subsurface rights, and other property not properly attributable to other classes listed herein, which shall be identified as "Industrial and Misc."*

4. *Agricultural property, which shall be identified as "Agricultural."*

5. *Tangible personal property and inventory, which shall be identified as "Business Machinery and Equipment."*

6. *Vacant land and nonagricultural acreage, which shall be identified as "Vacant Lots and Acreage."*

(c) *The form of said notice, including appropriate narrative and column descriptions, shall be prescribed by department rule,*

*and shall be brief and nontechnical to minimize confusion for the average taxpayer.*

Section 38. Subsection (1) of section 197.072, Florida Statutes, as amended by chapter 79-584, Laws of Florida, is amended, and subsections (5) and (6) are added to said section to read:

197.072 Notice of taxes, tax certificates, tax certificate sales by mail, etc.—

(1) Within 20 days after delivery to him of the tax roll with the property appraiser's warrant and recapitulation sheet, the tax collector shall mail to each taxpayer appearing on the assessment roll, whose post-office address is known to him, notice that the tax roll is open for payment of taxes, stating the amount of current taxes due by the taxpayer and, if applicable, the fact that back taxes remain unpaid, and advising the taxpayer of the discounts allowed for early payment. The notice shall be accompanied by a printed statement *as provided in subsection (5) that shall clearly designate and separately identify the rate of taxation to be levied for the use of the county and school board and the total rate of taxation for all other taxing authorities in the county.* The postage shall be paid out of the general fund of the county upon statement thereof by the tax collector.

(5) *A statement shall accompany the notice of taxes provided for in subsection (1), which statement shall include:*

(a) *One table consisting of six separate columns and appropriate totals for each column, which table shall show for each taxing authority in the aggregate:*

1. *In the first column, each applicable rolled back millage rate computed pursuant to s. 200.065(1) for every nonvoted millage levy, and the applicable millage levied for the prior year for each millage levy adopted by vote of the electors pursuant to ss. 9(b) or 12, Art. VII of the State Constitution.*

2. *In the second column, an extension of the amount of taxes that would have been levied had the millage rates in the first column been adopted.*

3. *In the third column, the actual applicable millage rate or rates levied by the taxing authority.*

4. *In the fourth column, the amount of taxes actually levied by the taxing authority, based on the rates shown in the third column.*

5. *In the fifth column, the difference between columns 4 and 2.*

6. *In the sixth column, the percentage change from column 2 to column 4.*

(b) *A separate table listing in one column the identity of each taxing authority levying an amount less than or equal to the rolled back rate computed pursuant to s. 200.065(1), and a second column identifying each taxing authority levying an amount in excess of said rate.*

*The form of said statement, including appropriate headings and column descriptions, shall be prescribed by department rule, and shall be brief and nontechnical to minimize confusion for the average taxpayer.*

(6) *Notwithstanding the provisions of s. 198.122, the board of county commissioners may, upon request of the tax collector and by majority vote, order the roll to be extended prior to completion of property appraisal adjustment board hearings, if completion thereof would otherwise be the only cause for a delay in the issuance of tax bills beyond November 1. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector shall resolve the matter following the same procedures used for correction of errors. However, Department of Revenue approval shall not be required for refund of overpayment made pursuant to this subsection.*

Section 39. Subsection (1) of section 218.23, Florida Statutes, is amended to read:

218.23 Revenue sharing with units of local government.—

(1) To be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a unit of local government is required to have:

(a) Reported its finances for its most recently completed fiscal year to the Department of Banking and Finance pursuant to s. 218.32.

(b) Made provisions for annual postaudits of its financial accounts in accordance with provisions of law.

(c) Levied, as shown on its most recent financial report pursuant to s. 218.32, ad valorem taxes, exclusive of taxes levied for debt service or other special millages authorized by the voters, to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on the 1973 taxable values as certified by the property appraiser pursuant to s. 193.122(2) or, in order to produce revenue equivalent to that which would otherwise be produced by such 3-mill ad valorem tax, to have collected an occupational license tax or a utility tax, or both of these taxes, in combination with the ad valorem tax. If a new municipality is incorporated, the provisions of this paragraph shall apply to the taxable values for the year of incorporation as certified by the property appraiser. For the distribution in fiscal year 1974-1975, the taxable values shall be the 1972 taxable values as certified by the property appraiser. *This paragraph requires only a minimum amount of revenue to be raised from the ad valorem tax, occupational license tax, and the utility tax. It does not require a minimum millage rate.*

(d) Certified that persons in its employ as police officers, as defined in s. 943.10(1), meet the qualifications for employment as established by the Police Standards and Training Commission; that its salary structure and salary plans meet the provisions of chapter 943; and that no police officer is compensated for his services at an annual salary rate of less than \$6,000. However, the department may waive the minimum police officer salary requirement if a city or county certifies that it is levying ad valorem taxes at 10 mills.

*Additionally, to be eligible to participate in revenue sharing for the next four quarterly distributions, a unit of local government shall certify to the Department of Revenue that the requirements of s. 200.065 were followed. Said certification shall be made annually within 30 days of extension of the assessment rolls pursuant to s. 193.122.*

Section 40. Subsection (6) is added to section 218.34, Florida Statutes, to read:

218.34 Special districts; financial matters.—

(6) *Each special district which does not receive state shared revenues under part II of this chapter shall, before January 1 of each year, certify compliance or noncompliance with s. 200.065 to the Department of Banking and Finance. Specific grounds for noncompliance shall be stated in the certification. In its annual report required by s. 218.32(2), the Department of Banking and Finance shall report to the Governor and the Legislature those special districts certifying noncompliance or not reporting.*

Section 41. Subsection (5) is added to section 373.503, Florida Statutes, to read:

373.503 Manner of taxation.—

(5) *Each water management district created under this chapter which does not receive state shared revenues under part II of chapter 218, shall, before January 1 of each year, certify compliance or noncompliance with s. 200.065 to the Department of Banking and Finance. Specific grounds for noncompliance shall be stated in the certification. In its annual report required by s. 218.32(2), the Department of Banking and Finance shall report to the Governor and Legislature the water management districts certifying noncompliance or not reporting.*

Section 42. Subsection (2) of section 218.32, Florida Statutes, is amended to read:

218.32 Financial reporting; units of local government.—

(2) The department shall annually file a verified report, by May 1, with the Governor and Legislature showing, in detail, the numbers and types of units of local government, the revenues, both locally derived and derived from intergovernmental transfers, and expenditures of such units. The report shall include, but not be limited to, analyses of:

(a) Retirement information of all local retirement systems as provided by the Division of Retirement of the Department of Administration.

(b) Bonded indebtedness of all units of local government, including general obligation bonds, revenue bonds, industrial development bonds, limited revenue bonds, special assessment bonds, and short-term debt, as provided by the Division of Bond Finance of the Department of General Services, and any additional items of data or analyses thereof as developed by the department.

(c) *The information required by ss. 218.34(6) and 373.503(5).*

Section 43. Subsection (31) is added to section 228.041, Florida Statutes, to read:

228.041 Specific definitions.—Specific definitions shall be as follows and wherever such defined words or terms are used in the Florida School Code they shall be used as follows:

(31) *NONVOTED DISCRETIONARY MILLAGE.—The number of mills of tax or a fractional part of a mill of tax that district school boards are authorized to levy, without a favorable vote of the electors, in excess of the millage prescribed for the district required local effort.*

Section 44. Subsection (4) of section 236.081, Florida Statutes, is amended to read:

236.081 Funds for operation of schools.—The annual allocation from the Florida Education Finance Program to each district for operation of schools shall be determined as follows:

(4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—

*Effective July 1, 1980, and each year thereafter, the Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each appropriate year. The amount that each district shall provide annually toward the cost of the Florida Education Finance Program shall be calculated as follows:*

(a) Estimated and final calculations:

1. The Department of Revenue on or before July 20 19 shall certify to the Commissioner of Education its most recent estimate of the nonexempt assessed valuation for school purposes in each school district, and the total for all school districts in the state, for the current calendar year based on the latest available data obtained from the local property appraisers. *Not later than July 25, the commissioner shall compute a millage rate, rounded to the next highest one one-thousandth of a mill, which, when applied to 95 percent of the estimated state total nonexempt assessed valuation for school purposes, would generate the prescribed aggregate required local effort for that year for all districts. The commissioner shall certify to each district school board the millage rate computed as prescribed herein, as the minimum millage rate necessary to provide the district required local effort for that year. The commissioner, upon receipt of the data, shall calculate each district's required local effort by computing 95 percent of the district's nonexempt assessed valuation and multiplying this product by the millage rate prescribed in that year's General Appropriations Act.*

2. The Department of Revenue shall, upon receipt of the official final tax roll from each of the property appraisers, certify to the commissioner the total assessed valuation of nonexempt property for school purposes in each school district, subject to the provisions of paragraph (b).

*The Department of Revenue shall, as revised data are received from property appraisers, amend the certification of the official final tax roll. The Commissioner of Education, in administering the provisions of subsection (6)(b), shall use the most recent tax roll data for the appropriate year. Upon receipt of the data, the commissioner shall recalculate each district's required local effort by computing 95 percent of the assessed valuation of nonexempt property included in the final tax roll and multiplying this product by the millage rate prescribed in that year's General Appropriations Act. This revised calculation shall be the official required local effort for that district in that fiscal year. For the purpose of this subparagraph, the official final tax roll shall be the tax roll on which the tax bills are computed and mailed to the taxpayers.*

(b) In those instances in which:

1. There is litigation either attacking the authority of the property appraiser to include certain property on the tax assess-

ment roll as taxable property or contesting the assessed value of certain property on the tax assessment roll; and

2. The assessed value of the property in contest involves more than 10 percent of the total nonexempt assessment roll. The assessed value of the property in contest shall be excluded from the nonexempt assessed valuation for school purposes for purposes of computing the district-required local effort.

(c) Following final adjudication of any litigation on the basis of which an adjustment in nonexempt valuation was made pursuant to paragraph (b), the department shall recompute the required local effort for each district for each year affected by such adjustments, utilizing nonexempt valuations approved by the court, and shall adjust subsequent allocations to such districts accordingly.

Section 45. Subsection (1) of section 236.25, Florida Statutes, is amended to read:

236.25 District school tax.—

(1) Each school board desiring to participate in the state allocation of funds for current operation as prescribed by s. 236.081(6) shall levy no more than 8 mills of tax on the nonexempt assessed valuation for school purposes of the district, ~~except that for fiscal year 1979-1980 the levy shall be no more than 6.75 mills,~~ exclusive of millage voted under the provisions of ss. 9(b) or 12 of Art. VII of the State Constitution. ~~However, in no event shall the nonvoted discretionary millage of a district exceed 25 percent of the millage which is required pursuant to s. 236.081(4), exclusive of millage levied pursuant to s. 236.25(2), as amended by chapter 80-~~, Laws of Florida (SB 769).

Section 46. Subsection (5) of section 373.536, Florida Statutes, is hereby repealed, and subsections (1), (3) and (4) of said section are amended to read:

373.536 District budget and hearing thereon.—

(1) Commencing October 1, 1975, the fiscal year of districts created under the provisions of this chapter shall extend from October 1 of one year through September 30 of the following year. The ~~budget officer governing board~~ of the district shall, on or before July 15 of each year, ~~submit for consideration by the governing board of the district complete the preparation of a tentative budget for the district covering its proposed operation and requirements for the ensuing fiscal year. The tentative budget shall be adopted in accordance with the provisions of s. 200.065; however, if the mailing of the notice of proposed property taxes is delayed in any county in which the district lies beyond August 29, the district shall advertise its intention to adopt a tentative budget and millage rate in a newspaper, of general paid circulation in said county, pursuant to s. 200.065(3)(f).~~ The budget shall set forth, classified by object and purpose, and by fund if so designated, the proposed expenditures of the district for bonds or other debt, for construction, for acquisition of land, and other purposes, for operation and maintenance of the district's works, the conduct of the affairs of the district generally, to which may be added an amount to be held as a reserve.

(3) ~~As provided in s. 200.065(2)(d) On a date to be fixed by the governing board each year, the board shall publish one or more notices a notice of its intention to finally adopt a the budget or as the same may be amended for the district for the ensuing fiscal year. The notice shall appear adjacent to an advertisement which shall set forth the tentative budget in full, and shall be notice to all owners of property subject to the district taxes that on a date and at a place appearing in the notice, opportunity will be afforded to such owners, their attorneys or agents, to appear before the board and show their objections to the budget. Said The notice and advertisement shall be published for 2 consecutive weeks, in one or more newspapers qualified to accept legal advertisements having a combined general circulation in the counties having land in the district, the last insertion of which shall appear not less than 1 nor more than 3 weeks prior to the date set by the board for the hearing on the budget, or if there be no such newspapers then by posting the notice as provided by s. 50.021.~~

(4) ~~The hearing to finally adopt a budget and millage rate shall will be by and before the governing board of the district as provided in s. 200.065 on a date to be fixed by the board not sooner than 1 week and not later than 3 weeks after the date~~

~~of the last publication of notice of intention to adopt the budget and may be continued from day to day until terminated by the board. Promptly thereafter, the governing board shall give consideration to objections filed against the budget and in its discretion may amend, modify or change the tentative budget. The board shall adopt a final budget for the district which shall thereupon be the operating and fiscal guide for the district for the ensuing year; provided, however, transfers of funds may be made within the budget by action of the governing board at a public meeting of the governing board. Should the district receive unanticipated funds after the adoption of the final budget, the final budget may be amended by including the said funds, so long as notice of intention to amend shall be published one time in one or more newspapers qualified to accept legal advertisements having a combined general circulation in the counties in the district. The notice shall set forth the proposed amendment and shall be published at least 10 days prior to the public meeting of the board at which the proposed amendment is to be considered. Provided, in the event of disaster or of emergency arising to prevent or avert the same, the governing board shall not be limited by the budget but shall have authority to apply such funds as may be available therefor or as may be procured for such purpose.~~

Section 47. Subsection (1) of section 320.04, Florida Statutes, is amended to read:

320.04 License plates; service charge.—

(1)(a) There shall be a service charge of \$1.25 ~~\$1~~ for each application which is handled in connection with the issuance of any license plate, mobile home sticker, revalidation stickers, aircraft license, certificate of title, duplicate, transfer, or transfer or duplicate registration certificate, or recordation or notation of a lien against a motor vehicle which is not connected with the purchase of such vehicle.

(b) There shall be a service charge of \$3 for each application which is handled in connection with the issuance, duplication, or transfer of any certificate of title.

(c) In addition to the fees provided in paragraphs (a) and (b), any tax collector may impose an additional service charge of not more than 50 cents on any of the abovementioned transactions which occur at any tax collector branch office.

(d) The above mentioned ~~which~~ service charges ~~charge~~ shall be collected from the applicant as compensation for all services rendered in connection with the handling of the application. Said fees shall be retained by the department or by the tax collector, as the case may be, as other fees accruing to the said offices.

Section 48. Subsection (4) of section 320.03, Florida Statutes, is amended to read:

320.03 License plates; duties of tax collectors; on-line computer system.—

(4) The on-line computer system shall be installed in every tax collector's and license tag agent's office in accordance with a schedule established by the department in consultation with the tax collectors and contingent upon funds being made available for the system by the state. Each tax collector or license tag agent who has on-line computer access to the department's data center or other reasonable access thereto shall, except where the department has issued a registration renewal notice, upon receipt of an application for the registration of any vehicle other than a mobile home, determine from the driver file of the applicant whether his driver's license has been canceled, suspended, or revoked and, if so, whether the applicant has surrendered his license to the department as required by s. 322.251. If the applicant has not surrendered his license in accordance with the provisions of said section, the tax collector shall refuse to register the vehicle until such time as the applicant surrenders his driver's license to the department.

Section 49. The department is hereby authorized to use funds contained in line item number 721, the Kirkman Data Center Working Capital Trust Fund, Expense Appropriation Account, of the 1979-1981 Appropriations Act to fund the first year of this program. However, no state appropriation shall be made for personnel in the tax collector's office to operate the Florida Real Time Vehicle Information System.

Section 50. Subsection (2) of section 371.051, Florida Statutes, is amended to read:

371.051 Application, certificate, number, decal, duplicate certificate.—

(2) The annual certificate of registration and identification numbers for noncommercial vessels shall be issued in the county by the tax collector of each county or his agent. The certificate and registration shall be renewable on July 1 of each year upon payment of the registration license fee. Each tax collector shall be assigned a block of numbers, certificates, and annual decals which, upon issue in conformity with this chapter and with any rules and regulations of the department, shall be valid as if issued directly by the department. The county tax collector or agent authorized to issue a certificate of registration, decal and number and the department shall be allowed a fee of \$1 50 cents for each certificate issued or renewed. All moneys collected, except the \$1 50 cent fee, shall be remitted to the department not later than 40 days following the last day of the month when the moneys were collected. The department shall transmit all moneys received to the state treasurer for deposit.

Section 51. Subsection (2) of section 371.65, Florida Statutes, is amended, and subsection (8) is added to said section, to read:

371.65 Classification and license.—Vessels shall be classified for license purposes according to the following schedule and the registration certificate license fee shall be in the following amounts:

(2) SERVICE FEES.—In addition, the boat owner shall pay to the issuing agent a \$1 50 cent service fee for each registration or reregistration as provided for in s. 371.051. There shall be no duplication of fees and boats registered under this law. Boats may travel in salt or fresh water at will.

(3) MAIL SERVICE CHARGE.—A mail service charge shall be collected for each registration or reregistration mailed by the department or any tax collector. All registrations and reregistrations shall be mailed by first class mail unless otherwise requested by the purchaser. The amount of said mail service charge shall be the actual postage required rounded to the nearest 5 cents, plus 25 cents handling charge. Said mail service charge shall be in addition to the service charge provided in subsection (2), and shall be used and accounted for in accordance with law.

Section 52. Subsection (4) of section 371.76, Florida Statutes, is amended to read:

371.76 Certificate of title required.—

(4) The department shall charge a fee of \$3 \$2 for issuing each certificate of title, and if the title application or application for a transfer of title is received by a county tax collector, then said tax collector shall be entitled to retain \$1.50 50 cents of said fee.

Section 53. Subsections (4) and (7) of section 196.1975, Florida Statutes, are amended, and subsection (8) is added to said section to read:

196.1975 Additional provisions for exempting property used by homes for the aged.—In addition to criteria for granting exemptions for charitable use of property set forth in other sections of this chapter, homes for the aged shall be exempt to the extent that they meet the following criteria:

(4)(a) After removing the assessed value exempted in subsection (3), homes for the aged shall be deemed to be used for charitable purposes only to the extent that residency in the applicant home is restricted to or occupied by persons who have resided in the applicant home and in good faith made the State of Florida their permanent home for 5 years prior to January 1 of the year in which exemption is claimed and also meet the requirements set forth in one of the following paragraphs:

1. Persons having a gross income of not more than \$7,200 per year, who are 62 years of age or older.

2. Couples, one of whom must be 62 years of age or older, having a combined gross income of not more than \$8,000 per year or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.

3. Persons who are totally and permanently disabled and have gross incomes of not more than \$7,200 per year.

4. Couples, one or both of whom are totally and permanently disabled, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.

However, the requirement for 5 consecutive years' residence shall not apply to any person who has lived in the home for the aged on or before July 4, 1976, or to nonprofit housing projects which are financed by a mortgage loan made or insured by the U. S. Department of Housing and Urban Development made under s. 202 of the Housing Act of 1959, as amended, or s. 236 or s. 221(d)(3) of the National Housing Act, as the same shall apply to nonprofit rental housing programs for lower income elderly and handicapped persons; and the income limitations shall not apply to totally and permanently disabled veterans, provided they meet the requirements of s. 196.081.

(b) The maximum income limitations permitted in subsection (4) shall be adjusted, effective January 1, 1977, and on each succeeding year, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(7)(a) Each unit or apartment of homes for the aged which are owned and operated by a Florida corporation organized under the provisions of chapter 617 not exempted in subsections (3) or (4), which property is used by such homes for the aged for the purposes for which they were organized, shall be exempt from all ad valorem taxation, except for assessments for special benefits, to the extent of \$5,000 of assessed valuation of such property for each apartment or unit:

1. Which is used by such homes for the aged for the purposes for which they were organized, and

2. Which is occupied on January 1 of the year in which exemption from ad valorem property taxation is requested, by a person who resides therein and in good faith makes the same his or her permanent home.

However, for units occupied by a person who has been a resident of this state for 5 consecutive years prior to claiming an exemption under this paragraph, the exemption in this paragraph shall be \$25,000 for taxes levied by school districts.

(b) The exemption provided for in paragraph (a) shall be increased to \$10,000 of assessed valuation for taxes levied by governing bodies of school districts, counties, municipalities, and special districts for each apartment or unit:

1. Which is used by such homes for the aged for the purpose for which they were organized, and

2. Which is occupied on January 1 of the year in which exemption from ad valorem property taxation is requested, by a person who is 65 years of age or older and who has resided therein and in good faith made the State of Florida his or her permanent home for the 5 consecutive years prior to such date. However, the requirement for 5 consecutive years' residence shall not apply to any person who has lived in the home for the aged on or before July 4, 1976.

(c)1. Each applicant home for an exemption under paragraph (a) shall file with the annual application for exemption an affidavit from each person who occupies a unit or apartment for which an exemption under said paragraph is claimed, stating that he or she resides therein and in good faith makes the same his or her permanent home.

2. Each applicant home for the increased exemption under paragraph (b) shall file with the annual application for exemption an affidavit from each person who occupies a unit or apartment for which such increased exemption is claimed, stating that he or she was 65 years of age or older on January 1 of the year in which the exemption is claimed and that he or she has resided in the state for the 5 consecutive years prior to such date.

(d) The words "permanent home" as used in this section shall not be construed so as to require a continuous physical

residence in such unit or apartment but means only that the person occupying such apartment or unit rightfully and in good faith calls it his or her home to the exclusion of all other places where he or she may, from time to time, temporarily reside.

(8) Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption pursuant to this section.

Section 54. Paragraph (b) of subsection (1) of section 205.033, Florida Statutes, is amended to read:

205.033 Conditions for levy; counties.—

(1) The following conditions are hereby imposed on the authority of a county governing body to levy an occupational license tax:

(b) No occupational license tax levied hereunder shall be at a rate greater than the rate provided by chapter 205 in effect for the year beginning October 1, 1971; however, beginning October 1, 1980, the county governing body may increase occupational license taxes authorized by chapter 205. The amount of such increase above the license tax levied on October 1, 1971, may be up to 100 percent for occupational license taxes which are \$100 or less, 50 percent for occupational license taxes which are between \$101 and \$300, and 25 percent for occupational license taxes which are more than \$300. Such authority to increase occupational license taxes shall not apply to licenses granted to any utility franchised by the county for which a franchise fee is paid.

Section 55. Paragraph (b) of subsection (1) of section 205.043, Florida Statutes, is amended to read:

205.043 Conditions for levy; municipalities.—

(1) The following conditions are hereby imposed on the authority of a municipal governing body to levy an occupational license tax:

(b) No occupational license tax levied hereunder shall be at a rate greater than that in effect in such municipality for the year beginning October 1, 1971; however, beginning October 1, 1980, the municipal governing body may increase occupational license taxes authorized by chapter 205. The amount of such increase above the license tax levied on October 1, 1971, may be up to 100 percent for occupational license taxes which are \$100 or less, 50 percent for occupational license taxes which are between \$101 and \$300, and 25 percent for occupational license taxes which are more than \$300. Such authority to increase occupational license taxes shall not apply to licenses granted to any utility franchised by the municipality for which a franchise fee is paid:

Section 56. Paragraph (d) of subsection (11) of section 192.001, Florida Statutes, is amended to read:

192.001 Definitions.—All definitions set out in chapter 1 that are applicable to this part, are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(11) "Personal property" for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(d) "Tangible personal property" means all goods, chattels, and other articles of value (but not including the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. *Construction work in progress consists of those items of tangible personal property commonly known as fixtures, machinery and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting taxable, operational system or facility.* "Inventory" and "household goods" are expressly excluded from this definition. Live-aboard vessels as defined in s. 371.021(18) are expressly included in this definition.

Section 57. Subsection (2) of section 192.042, Florida Statutes, is amended to read:

192.042 Date of assessment.—All property shall be assessed according to its just value as follows:

(2) Tangible personal property, on January 1, *except construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d).*

Section 58. Notwithstanding the provisions of this act or other provisions of general law to the contrary, any qualified county, municipality or special district which received a distribution from the Local Governmental Exemption Trust Fund for revenues lost as a result of s. 196.031(3), Florida Statutes, in fiscal year 1979-80 shall be entitled to receive a distribution from said fund in fiscal year 1980-81 equal to the amount received in fiscal year 1979-80. For fiscal year 1980-81, for purposes of certification of value and computation of the rolled back rate pursuant to s. 200.065(1), Florida Statutes, the property appraiser shall consider the homestead exempt value for which a reimbursement was given pursuant to s. 196.032, Florida Statutes, for 1979-80, as an exemption for which the taxing authority is entitled to replacement revenues pursuant to state law for 1980-81.

Section 59. The venue provisions of s. 195.092, Florida Statutes, as amended by this act, shall not apply to any action pending on the effective date of this act, which action was instituted prior to May 1, 1980.

Section 60. Any provisions of general law to the contrary notwithstanding, for fiscal year 1980-81, the maximum nonvoted discretionary millage, excluding millage levied pursuant to s. 236.25(2), Florida Statutes, as amended by chapter 80- , Laws of Florida (SB 769), that may be levied by any district school board shall be equal to 25 percent of the millage required pursuant to s. 236.081(4), Florida Statutes, or 108 percent of the rolled back rate calculated pursuant to s. 200.065(1), Florida Statutes, whichever is greater; however, a district school board may levy a nonvoted discretionary rate excluding millage levied pursuant to s. 236.25(2), Florida Statutes, as amended by chapter 80- , Laws of Florida (SB 769), which is 110 percent of the rolled back rate if approved by the affirmative vote of at least a majority plus one or two-thirds, whichever is less, of the full membership of the district school board. If a district school board did not levy the maximum allowable nonvoted discretionary millage during the prior year, the maximum millage allowed shall be 108 percent of the rolled back rate which would have been calculated if the nonvoted discretionary millage levied for the prior year had been 1.6 mills, or 110 percent thereof, if approved by the affirmative vote of at least a majority plus one or two-thirds, whichever is less, of the full membership of the district school board.

Section 61. The Department of Revenue is directed to provide the form required in s. 200.069, Florida Statutes, as expeditiously as possible, and shall be exempted from the provisions of chapter 283, Florida Statutes, for the purpose of acquiring said form for the 1980 tax year.

Section 62. If any provision of this act is held to be invalid or inoperative for any reason, it is the legislative intent that the invalidity shall not affect other provisions or applications thereof which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

Section 63. This act shall take effect upon becoming a law; provided, that:

(1) Sections 1 and 2, 5 through 9, 11 and 12, 18 and 19, 22, 24 through 46, 53, 56 and 57, and 60 shall, except where expressly provided otherwise, apply to assessment rolls and taxes levied thereon for 1980 and each year thereafter.

(2) Section 21 shall apply to taxes levied for fiscal year 1983-84 and each year thereafter.

(3) Sections 47 through 49 and sections 54 and 55 shall take effect October 1, 1980.

(4) Section 50 through 52 shall take effect June 1, 1981.

(5) Sections 3, 4, 10 and 58 shall take effect upon approval of Senate Joint Resolution No. 1344 or similar legislation at a special election to be held on September 9, 1980; provided that section 10 shall apply with respect to assessments and taxes levied thereon for 1980 and each year thereafter, and section 4 shall, given said approval, take effect July 1, 1981.

The Conference Committee Report was read and on motion by Senator Maxwell was adopted. CS for SB 505 passed as recommended and the action of the Senate was certified to the House. The vote on passage was:

Yeas—34

Mr. President	Fechtel	MacKay	Stuart
Anderson	Frank	Maxwell	Thomas
Barron	Gordon	McClain	Tobiassen
Beard	Gorman	McKnight	Trask
Carlucci	Grizzle	Neal	Vogt
Chamberlin	Hair	Peterson	Ware
Childers, D.	Henderson	Poole	Williamson
Childers, W. D.	Jenne	Scott	
Dunn	Johnston	Steinberg	

Nays—4

Hill	Scarborough	Skinner	Winn
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Vote after roll call:

Yea—Myers

On motion by Senator Thomas, by two-thirds vote SJR 575 was withdrawn from the Committee on Rules and Calendar.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed with 2 amendments, by the required Constitutional three-fifths vote of the membership of the House—

By Senator Thomas—

SJR 575—A joint resolution proposing an amendment to Section 4, Article VII of the State Constitution, relating to ad valorem taxation, to authorize the classification or exemption of tangible personal property held for sale as stock in trade or livestock.

—and requests the concurrence of the Senate.

*Allen Morris, Clerk*

Amendment 1—On page 2, lines 5-9, strike all of said lines and insert: Proposing an amendment to Section 4 of Article VII of the State Constitution to allow business inventories and livestock to be classified for tax purposes or exempted from taxation.

Amendment 2—On page 1, strike on line 27: “, including” and on line 28: “held for sale,” and insert: line 27: after “property” held for sale as

On motions by Senator Thomas, the Senate concurred in the House amendments to SJR 575.

SJR 575 as amended was read in full as follows:

A joint resolution proposing an amendment to Section 4, Article VII of the State Constitution, relating to ad valorem taxation, to authorize the classification or exemption of tangible personal property held for sale as stock in trade or livestock.

*Be It Resolved by the Legislature of the State of Florida:*

That the following amendment to Section 4 of Article VII of the State Constitution is hereby agreed to and shall be submitted to the electors of this state for approval or rejection at the general election to be held on November 4, 1980, and, if approved, such amendment shall take effect January 1, 1981:

ARTICLE VII

FINANCE AND TAXATION

Section 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land or land used exclusively for non-commercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, *may be classified for tax purposes, or may be exempted from taxation.*

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

Proposing an amendment to Section 4 of Article VII of the State Constitution to allow business inventories and livestock to be classified for tax purposes or exempted from taxation.

—and passed by the required constitutional three-fifths vote of the membership. The action of the Senate was certified to the House. The vote on passage was:

Yeas—39

Mr. President	Gordon	Maxwell	Steinberg
Anderson	Gorman	McClain	Stuart
Barron	Grizzle	McKnight	Thomas
Beard	Hair	Myers	Tobiassen
Chamberlin	Henderson	Neal	Trask
Childers, D.	Hill	Peterson	Vogt
Childers, W. D.	Holloway	Poole	Ware
Dunn	Jenne	Scarborough	Williamson
Fechtel	Johnston	Scott	Winn
Frank	MacKay	Skinner	

Nays—None

Vote after roll call:

Yea—Carlucci

The joint resolution was ordered engrossed and then enrolled.

On motion by Senator Barron, the Senate recessed at 8:23 p.m. for 20 minutes or upon call of the President.

The Senate was called to order by the President at 9:16 p.m. A quorum present—39:

Mr. President	Frank	MacKay	Steinberg
Anderson	Gordon	Maxwell	Stuart
Barron	Gorman	McClain	Thomas
Beard	Grizzle	McKnight	Tobiassen
Carlucci	Hair	Neal	Trask
Chamberlin	Henderson	Peterson	Vogt
Childers, D.	Hill	Poole	Ware
Childers, W. D.	Holloway	Scarborough	Williamson
Dunn	Jenne	Scott	Winn
Fechtel	Johnston	Skinner	

MESSAGES FROM THE HOUSE OF REPRESENTATIVES, continued

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed—

SB 169	SB 177	SB 194
SB 322	SB 487	SB 932
SB 1042	SB 1172	

*Allen Morris, Clerk*

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed—

CS for SB 23	SB 68	SB 1377
SB 153	CS for SB 168	CS for SB 119
CS for SB 293	SB 364	SB 247
SB 723	CS for SB's 796 and	SB 577
CS for SB 821	914	SB 802
SB 1003	SB 841	SB 905
SB 1365	SB 1174	CS for SB 1256

*Allen Morris, Clerk*

The bills contained in the above messages were ordered enrolled.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has receded from House Amendments 1 and 2 and passed CS for SB 1268.

*Allen Morris, Clerk*

The bill contained in the above message was ordered enrolled.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendments to House Amendments 1 and 2 and passed SB 264, as amended.

*Allen Morris, Clerk*

The bill contained in the above message was ordered engrossed and then enrolled.

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendments and passed as amended—

HB 1506	CS for CS for	CS for HB 1870
HB 1875	HB's 1442 & 1146	HB 860
CS for HB 1869		

*Allen Morris, Clerk*

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendments and passed as amended—

CS for CS for	HB 182	CS for HB 1452
HJR 323	HB 1333	CS for HB 275
HB 448	HB 1620	CS for HB 347
HB 1373	HB 1478	HB 1488
HCR 1601	HB 1479	HB 1492
HB 1614	HB 1490	HB 1498
HB 1489	HB 1497	HB 153
HB 1496	HB 1560	
HB 1500	CS for HB 996	

*Allen Morris, Clerk*

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has concurred in Senate amendments and passed as amended—

HB 954	CS for HB 273	HB 920
HB 1057	HB 1428	HB 7
HB 1504	CS for HB 203	HB 1754
HB 5	HB 1651	HB 1670
HB 621	CS for HB 27	HB 191
HB 536	HB 245	CS for HB 595
HB 1677	HB 1524	HB 1517
HB 694	HB 1758	HB 1773
HB 1745	HB 1705	HB 1411

*Allen Morris, Clerk*

*The Honorable Philip D. Lewis, President*

I am directed to inform the Senate that the House of Representatives has passed as amended HB 1084 and requests the concurrence of the Senate.

*Allen Morris, Clerk*

By Representatives Ogden and Hazouri—

HB 1084—A bill to be entitled An act relating to ad valorem tax relief; creating part II of chapter 196, Florida Statutes; providing for relief from school ad valorem taxes by means of grants to qualified renter households for taxes paid indirectly through rent; providing definitions and procedures; providing for administration by the Department of Revenue; providing penalties; providing for confidentiality; providing a penalty; providing an appropriation; providing an effective date.

—was read the first time by title and on motion by Senator Gordon, the rules were waived and the bill was placed on the calendar.

On motion by Senator Poole, the Senate stood in informal recess at 9:40 p.m., awaiting the call of the President.

The Senate was called to order by the President at 10:07 p.m. A quorum present—38:

Mr. President	Frank	MacKay	Stuart
Anderson	Gordon	Maxwell	Thomas
Barron	Gorman	McClain	Tobiassen
Beard	Grizzle	McKnight	Trask
Carlucci	Hair	Neal	Vogt
Chamberlin	Henderson	Peterson	Ware
Childers, D.	Hill	Poole	Williamson
Childers, W. D.	Holloway	Scarborough	Winn
Dunn	Jenne	Scott	
Fechtcl	Johnston	Steinberg	

The Senate resumed consideration of—

HB 1084—A bill to be entitled An act relating to ad valorem tax relief; creating part II of chapter 196, Florida Statutes; providing for relief from school ad valorem taxes by means of grants to qualified renter households for taxes paid indirectly through rent; providing definitions and procedures; providing for administration by the Department of Revenue; providing penalties; providing for confidentiality; providing a penalty; providing an appropriation; providing an effective date.

—which, on motion by Senator Gordon, by unanimous consent was taken up and by two-thirds vote read the second time by title.

Senator Gordon moved the following amendment:

**Amendment 1**—On page 9, lines 1-7, strike lines 1-7 as amended by House Amendments 8, 9, 10, 17, and 18 and insert: Section 2. There is hereby created a renter relief trust fund for the purpose of funding this act. From said trust fund there is hereby appropriated the sum of \$21,900,000 to the Department of Revenue to carry out the provision of this act. Forty additional positions are authorized for the Department of Revenue and the sum of \$800,000 is hereby appropriated from said trust fund to the Department of Revenue to administer this act.

At the end of the state fiscal year additional funds not distributed shall revert to the General Revenue Fund.

Section 3. Paragraph (f) is added to subsection (2) of section 212.02, Florida Statutes, to read:

212.02 Definitions.—The following terms and phrases when used in this chapter, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

(2) "Sale" means and includes:

(f) *The sale of space by newspapers and the sale of broadcast time on radio and television.*

Section 4. Subsection (5) of section 212.05, Florida Statutes, is amended to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, or who rents or furnishes any of the things or services taxable under this chapter, or who stores for use or consumption in this state any item or article of tangible personal property as defined herein and who leases or rents such property within the state. For the exercise of said privilege a tax is levied on each taxable transaction or incident and shall be due and payable, according to the brackets set forth in s. 212.12(10) as follows:

(5) At the rate of 4 percent on charges for all telegraph messages and long distance telephone calls beginning and terminating in this state; on recurring charges to regular subscribers for local telephone service and for wired television service; on all charges for the installation of telephonic, wired television, and telegraphic equipment; at the same rate, on all charges for the sale of space by newspapers and the sale of time on radio and television; and at the same rate, on all charges for electrical power or energy. Telephone and telegraph services originating within this state and completed outside this state or originating outside this state and completed

within this state are not taxable. The provisions of s. 212.17(3), regarding credit for tax paid on charges subsequently found to be worthless, shall be equally applicable to any tax paid under the provisions of this section on charges for telephone and telegraph services, *the sale of space by newspapers and the sale of time on radio and television*, and electric power subsequently found to be uncollectible. The word "charges" in this subsection shall not include any excise or similar tax levied by the federal government, any political subdivision of the state, or any municipality upon the purchase or sale of telephone, wired television or telegraph service, *the sale of space by newspapers and the sale of time on radio and television*, or electric power, which tax is collected by the seller from the purchaser.

Section 5. The proceeds of the tax imposed by this act shall be deposited into the renter relief trust fund.

Section 6. This act shall take effect July 1, 1980.

Senators MacKay, Stuart, and Dunn moved the following amendment to Amendment 1 which failed:

**Amendment 1A**—On page 2, line 28, after television insert: and professional services except medical services are hereby;

On motion by Senator Barron by two-thirds vote debate on the bill and all amendments was limited to one minute per side.

Amendment 1 was adopted. The vote was:

#### Yeas—19

Mr. President	Childers, W. D.	Jenne	Thomas
Anderson	Gordon	Peterson	Tobiassen
Barron	Hair	Poole	Trask
Carlucci	Hill	Scott	Winn
Childers, D.	Holloway	Steinberg	

#### Nays—18

Beard	Gorman	McClain	Vogt
Chamberlin	Grizzle	McKnight	Ware
Dunn	Henderson	Neal	Williamson
Fechtcl	Johnston	Scarborough	
Frank	MacKay	Stuart	

Senator Ware moved the following amendments which were adopted.

**Amendment 2**—On page 6, line 13, strike "The" and strike all of lines 14 through 22

**Amendment 3**—On page 8, line 2, strike "misdemeanor of the third degree, punishable as provided in s. 775.082" and insert: felony of the third degree, punishable as provided in s. 837.02.

Senator Gordon moved the following amendment which was adopted:

**Amendment 4**—On page 1, line 2 in title, strike ad valorem tax relief; and insert: taxation; creating the Renter Relief Trust Fund; providing appropriations from such trust fund; adding s. 212.02(2)(f), Florida Statutes, defining the sale of space and time by newspapers and radio and television; amending s. 212.05(5), Florida Statutes; providing a four percent sales tax on the sale of said space and time; providing that the proceeds therefrom accrue to such fund;

Senator Gordon moved that the rules be waived and HB 1084 as amended be read the third time by title. The motion failed. The vote was:

#### Yeas—17

Mr. President	Gordon	Peterson	Trask
Barron	Hair	Scott	Winn
Carlucci	Hill	Steinberg	
Childers, D.	Holloway	Thomas	
Childers, W. D.	Jenne	Tobiassen	

#### Nays—21

Anderson	Gorman	McKnight	Vogt
Beard	Grizzle	Neal	Ware
Chamberlin	Henderson	Poole	Williamson
Dunn	Johnston	Scarborough	
Fechtcl	MacKay	Skinner	
Frank	McClain	Stuart	

#### ENROLLING REPORTS

SB 1251 and CS for SB 762 have been enrolled, signed by the required Constitutional Officers and presented to the Governor on June 4, 1980.

*Joe Brown, Secretary*

SJR 574 has been enrolled, signed by the required Constitutional Officers and filed with the Secretary of State on June 6, 1980.

*Joe Brown, Secretary*

#### CO-INTRODUCER

Senator Thomas—SB 1042

On motion by Senator Barron, the Senate stood in informal recess at 10:39 p.m., awaiting the call of the President.

The Senate was called to order by the President at 10:54 p.m. A quorum present—37:

Mr. President	Frank	Maxwell	Thomas
Anderson	Gordon	McClain	Tobiassen
Barron	Gorman	McKnight	Trask
Beard	Grizzle	Neal	Vogt
Carlucci	Hair	Peterson	Ware
Chamberlin	Henderson	Scarborough	Williamson
Childers, D.	Hill	Scott	Winn
Childers, W. D.	Holloway	Skinner	
Dunn	Jenne	Steinberg	
Fechtcl	Johnston	Stuart	

#### CORRECTION AND APPROVAL OF JOURNAL

The Journal of June 6 was corrected and approved as follows:

Page 832, column 1, counting from bottom, line 29, before "Department" insert: Department of Health and Rehabilitative Services and the

Page 834, column 2, between lines 3 and 4 insert: 443.03 Definitions.—As used in this chapter, unless the context clearly requires otherwise:

Page 879, column 2, at end of line 20 add: is a landscape architect when the person is not then a holder of a valid license issued pursuant to this act;

Page 887, column 1, at end of line 31 insert: for the Florida School for Boys at Okeechobee; providing for

Page 908, column 1, from bottom, between lines 11 and 12 insert: On motion by Senator Poole, the Senate concurred in the House amendment. SB 689 as amended passed and the action of the Senate was certified to the House. The vote on passage was:

Page 916, column 2, strike line 31 and insert: districts of Florida. The number of instruction units is each

Page 932, column 1, from bottom, line 16, before "proposed" insert: successful operation of the

Page 950, column 2, from bottom, strike line 2 and following line 1 insert: elects, it may at any time pay in full ~~each and~~ every such application as ~~received~~ ~~presented~~. It shall not, however, pay

Page 970, column 1, from bottom, line 6, strike "July 1, 1980" and insert: January 1, 1981

Page 991, column 2, line 9, after "federal" insert: councils and interstate commissions; providing

Page 995, column 1, from bottom, line 22, before "98" insert:  
11

Page 1005, column 1, from bottom, line 30, strike "not"

Page 996, column 1, from bottom, line 17, after "whether" insert: such sales of utilities and fuels are separately metered and

Page 996, column 1, from bottom, at end of line 27 insert:

The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following tangible personal property are hereby specifically exempt from the tax imposed by this chapter.

Page 1005, column 1, from bottom, strike lines 25 and 26 and insert: strictions, covenants or similar binding agreements running with the land for the lots or parcels covered by the plat or subdiv-

Page 1007, column 1, from bottom, line 21, after "provide" insert: , or subcontract

Page 1008, column 1, strike line 9 and insert: grams utilizing federal funds where regulations require contri-

The Journal of June 5 was further corrected and approved as follows:

Page 726, column 1, between lines 12 and 13 insert: Senators MacKay and Maxwell offered the following amendment to House Amendment 6 which was moved by Senator Maxwell and adopted:

Page 727, column 1, between lines 20 and 21 insert:

SB 1221—A bill to be entitled An act relating to controlled substances; amending ss. 893.03 and 893.135(1)(b), Florida Statutes; revising standards and schedules under which controlled substances are regulated; providing penalties; providing an effective date.

Page 759, column 1, from bottom, strike line 27, and insert: property, including ~~held for sale as~~ stock in trade and livestock held for sale

Page 760, column 1, line 33, after "was" insert: withdrawn from the Committee on Economic, Community and Consumer Affairs,

Page 763, column 1, from bottom, line 10, after "Florida" insert: Statutes; creating s. 196.1995, Florida Statutes;

—and on line 14 strike numerals and insert: amending s. 196.199 (1)(c),

Page 766, column 2, from bottom, between lines 10 and 11 insert: —was read the second time by title.

Page 776, column 2, line 23, strike "HB" and insert: SB

Page 780, column 1, from bottom, line 19, strike "SB 1185" and insert: HB 1289

Page 782, column 2, from bottom, line 12, strike "11 and 12" and insert: 26 and 27

Page 783, column 1, line 5, strike "and 13," and insert: 13 and 14 through the word "occupation,"

Page 783, column 1, line 10, strike "HB" and insert: SB

Page 798, column 1, from bottom, line 1, strike "909" and insert: 999

Page 798, column 2, counting from bottom, in line 10 strike "16,000" and insert: 16,800; in line 8, strike "19,850" and insert: 19,950; in line 4, strike "25,250" and insert: 26,250

Page 799, column 2, line 9, strike "1,000" and insert: 1,000,000

Page 802, column 1, strike line 3, and insert: (k) *Transfusion means a use of blood in which the blood*

Page 804, column 1, from bottom between lines 3 and 4 insert: SB 46 has been enrolled, signed by the required Constitutional Officers and presented to the Governor on June 4, 1980.

Joe Brown, Secretary

The Journal of June 4 was further corrected and approved as follows:

Page 672, column 2, from bottom, line 11, strike "229.065, 229.0651" and insert: 228.041 (14), (22),

and on line 9, strike "229.055" and insert: 229.065

Page 674, column 1, from bottom, strike line 29 and insert: (d) "Equivalent level death benefit" of a policy or term

Page 680, column 1, between lines 4 and 5 insert:

SB 18—A bill to be entitled An act relating to county courts; amending s. 34.01(1), Florida Statutes; increasing the jurisdictional amount for actions filed in county courts; providing that all equitable defenses in a case properly before a county court may be tried in the same proceeding; providing an effective date.

Page 680, column 2, from bottom, line 27, strike "13" and insert: 513

and on line 19, strike "2" and insert: 1

Page 681, column 2, line 29, strike "8" and insert: 2

Page 683, column 2, strike lines 6 and 7 and insert: Amendment 5—In Section 2, strike all of ss. (2) and insert: (2) *In addition to judgments*

Page 698, column 1, line 23, strike "4" and insert: 9

Page 704, column 2, counting from bottom, strike line 7 and insert: services provided by the developmental services program of the

Page 707, column 2, line 20, strike "1843" and insert: 1483

Page 708, column 1, line 21, strike "1" and insert: 16

and in column 2, strike line 4 and insert: necessary personnel; authorizing the board to levy special as-

Page 709, column 1, line 13, strike "1940" and insert: 1490

The Journal of June 3 was further corrected and approved as follows:

Page 574, column 1, from bottom, strike line 25 and insert: sion is authorized to contract with any public agency or other

Page 575, column 2, from bottom, strike lines 14 through 22 and insert:

HB 161—A bill to be entitled An act relating to the Beverage Law; amending ss. 561.15(1), 562.11 and 562.111, Florida Statutes; prohibiting the consumption or possession of alcoholic beverages by persons under age 19 and the selling or serving of alcoholic beverages to such persons; specifying certain identification to be checked with respect to sale of alcoholic beverages; providing that such persons shall not be licensed under the Beverage Law; amending s. 743.07(1), Florida Statutes, relating to rights of persons 18 and older, to provide an exemption for the Beverage Law; providing an effective date.

Page 576, column 1, line 19, after the semi-colon insert: creating s. 240.2995, Florida Statutes, creating the Florida Women's Intercollegiate Athletics Equity Act; providing legislative intent; creating the Council on Equity in Athletics within the Postsecondary Education Coordinating Commission; providing members and responsibilities; providing for continued funding of women's intercollegiate athletics through a specified portion of the student activity and service fee; providing the level of funding to intercollegiate athletics; providing for budget requests;

Page 590, column 2, from bottom, line 18, strike "HB" and insert: SB

Page 646, column 2, from bottom, line 8, strike the second comma and insert: . Such trade secrets,

Page 648, column 1, line 7, after "shall" insert: not

The Journal of May 29 was further corrected and approved as follows:

Page 443, column 2, from bottom, line 23, strike "prohibiting" and insert: providing

Page 470, column 1, counting from bottom, between lines 20 and 21 insert: Senator Peterson moved the following amendment: Amendment 2—Strike title and insert:

Page 503, column 2, line 22, strike "1593" and insert: 1594

Page 503, column 1, from bottom, line 25, strike "SB" and insert: HB

Page 512, column 1, strike line 25, and following line 26 insert: justice intelligence information, as defined in s. 943.07.

The Journal of May 28 was further corrected and approved as follows:

Page 423, column 1, from bottom, line 8, strike the colon and insert: which was adopted:

The Journal of May 27 was further corrected and approved as follows:

Page 396, column 2, from bottom, line 28, after "be" insert: determined and obligations to be issued under this act may be

Page 414, column 1, line 28, after the ";" insert: if the service is rendered in this state;

The Journal of May 20 was further corrected and approved as follows:

Page 347, column 1, line 7, strike "1346" and insert: 1336

The Journal of May 14 was further corrected and approved as follows:

Page 313, column 1, from bottom, strike lines 7 through 9 and insert: 387 was read the third time in full as follows:

CS for HJR 387—A joint resolution proposing the creation of Section 23 of Article I of the State Constitution relating to the right of privacy.

*Be It Resolved by the Legislature of the State of Florida:*

That the creation of Section 23 of Article I of the State Constitution set forth below is agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 1980:

#### ARTICLE I

#### DECLARATION OF RIGHTS

*SECTION 23. Right of privacy.—Every natural person has the right to be let alone and free from governmental intrusion into his private life except as otherwise provided herein. This section shall not be construed to limit the public's right of access to public records and meetings as provided by law.*

BE IT FURTHER RESOLVED that in accordance with the requirements of section 101.161, Florida Statutes, the substance of the amendment proposed herein shall appear on the ballot as follows:

Proposing the creation of Section 23 of Article I of the State Constitution establishing a constitutional right of privacy.

—and passed by the required constitutional three-fifths vote of the membership and was certified to the House. The vote on passage was:

On motion by Senator Barron, the Senate adjourned sine die at 11:02 p.m.