

By Representative Jones

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 amending s. 196.012, F.S.; revising the
4 definition of "educational institution" to
5 include preschools for ad valorem tax exemption
6 purposes; amending s. 196.198, F.S.; providing
7 that property used predominantly, rather than
8 exclusively, for educational purposes is exempt
9 from taxation; providing an effective date.

10

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

12

13 Section 1. Subsection (5) of section 196.012, Florida
14 Statutes, is amended to read:

15 196.012 Definitions.--For the purpose of this chapter,
16 the following terms are defined as follows, except where the
17 context clearly indicates otherwise:

18 (5) "Educational institution" means a federal, state,
19 parochial, church, or private school, preschool, college, or
20 university conducting regular classes and courses of study
21 required for eligibility to certification by, accreditation
22 to, or membership in the State Department of Education of
23 Florida, Southern Association of Colleges and Schools, or the
24 Florida Council of Independent Schools; educational
25 direct-support organizations created pursuant to ss. 229.8021,
26 240.299, and 240.331; and facilities located on the property
27 of eligible entities which will become owned by those entities
28 on a date certain.

29 Section 2. Section 196.198, Florida Statutes, is
30 amended to read:

31

1 196.198 Educational property exemption.--Educational
2 institutions within this state and their property used by them
3 or by any other exempt entity or educational institution
4 predominantly ~~exclusively~~ for educational purposes shall be
5 exempt from taxation. Sheltered workshops providing
6 rehabilitation and retraining of disabled individuals and
7 exempted by a certificate under s. (d) of the federal Fair
8 Labor Standards Act of 1938, as amended, are declared wholly
9 educational in purpose and shall be exempted from
10 certification, accreditation, and membership requirements set
11 forth in s. 196.012. Those portions of property of college
12 fraternities and sororities certified by the president of the
13 college or university to the appropriate property appraiser as
14 being essential to the educational process, shall be exempt
15 from ad valorem taxation. The use of property by public fairs
16 and expositions chartered by chapter 616 is presumed to be an
17 educational use of such property and shall be exempt from ad
18 valorem taxation to the extent of such use. Property used
19 predominantly ~~exclusively~~ for educational purposes shall be
20 deemed owned by an educational institution if the entity
21 owning 100 percent of the educational institution is owned by
22 the identical persons who own the property. Property owned by
23 an educational institution shall be deemed to be used for an
24 educational purpose if the institution has taken affirmative
25 steps to prepare the property for educational use.
26 Affirmative steps means environmental or land use permitting
27 activities, creation of architectural plans or schematic
28 drawings, land clearing or site preparation, construction or
29 renovation activities, or other similar activities that
30 demonstrate commitment of the property to an educational use.
31 Section 3. This act shall take effect January 1, 1998.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

HOUSE SUMMARY

Revises the definition of "educational institution" to include preschools for ad valorem tax exemption purposes. Provides that property used predominantly, rather than exclusively, for educational purposes is exempt from taxation.