

<b>Tab 1</b>	<b>CS/SB 1456</b> by <b>CA, Rodriguez</b> ; (Similar to CS/CS/H 01297) Counties Designated as Areas of Critical State Concern					
212896	A	S	RCS	FT, Rodriguez	Delete L.60 - 65:	02/20 03:41 PM
511446	A	S	RCS	FT, Rodriguez	Delete L.107 - 120:	02/20 03:41 PM

<b>Tab 2</b>	<b>SJR 1560</b> by <b>Collins</b> ; (Similar to H 01251) Ad Valorem Taxation Exemptions					
429396	A	S	RCS	FT, Collins	Delete L.76 - 117:	02/20 03:41 PM

<b>Tab 3</b>	<b>SPB 7076</b> by <b>FT</b> ; Transportation Network Companies					
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<b>Tab 4</b>	<b>SPB 7074</b> by <b>FT</b> ; Taxation					
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**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**FINANCE AND TAX**  
**Senator Ingoglia, Chair**  
**Senator Rodriguez, Vice Chair**

**MEETING DATE:** Tuesday, February 20, 2024  
**TIME:** 1:30—5:30 p.m.  
**PLACE:** Mallory Horne Committee Room, 37 Senate Building

**MEMBERS:** Senator Ingoglia, Chair; Senator Rodriguez, Vice Chair; Senators Berman, Boyd, Hutson, and Pizzo

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>CS/SB 1456</b> Community Affairs / Rodriguez (Similar CS/CS/H 1297, Compare H 7073)	Counties Designated as Areas of Critical State Concern; Adding certain requirements to local comprehensive plans relating to a hurricane evacuation study; revising the powers of the land authority; excluding land designated as an area of critical state concern within a specified timeframe from award requirements made to specified sponsors or persons for the purpose of providing eligible housing as a part of a local housing assistance plan, etc.  CA 02/06/2024 Fav/CS FT 02/20/2024 Fav/CS AP	Fav/CS Yeas 5 Nays 0
2	<b>SJR 1560</b> Collins (Similar HJR 1251)	Ad Valorem Taxation Exemptions; Proposing amendments to the State Constitution to authorize the Legislature, by general law, to exempt certain tangible personal property from ad valorem taxation, etc.  AG 01/16/2024 Favorable FT 02/20/2024 Fav/CS AP	Fav/CS Yeas 5 Nays 0
Consideration of proposed bill:			
3	<b>SPB 7076</b>	Transportation Network Companies; Prohibiting an airport or a seaport from charging a transportation network company pickup fees for a certain purpose which are greater than a certain amount, etc.	Submitted and Reported Favorably as Committee Bill Yeas 6 Nays 0
<b>(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)</b>			
Consideration of proposed bill:			

**COMMITTEE MEETING EXPANDED AGENDA**

Finance and Tax

Tuesday, February 20, 2024, 1:30—5:30 p.m.

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TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	<b>SPB 7074</b>	Taxation; Prohibiting a plan for tourist development from allocating more than a certain percentage of the tax revenue to an individual project unless the governing board of the county approves such use by supermajority vote; extending the timeframe for changes, additions, or improvements following damage or destruction of a homestead to commence for certain assessment requirements to apply; specifying the timeframes and the manner in which erroneous assessments of certain property must be corrected, etc.	Submitted and Reported Favorably as Committee Bill Yeas 6 Nays 0

**(Preliminary Draft Available - final draft will be made available at least 24 hours prior to the meeting)**

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Other Related Meeting Documents

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**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Finance and Tax

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BILL: CS/CS/SB 1456

INTRODUCER: Finance and Tax Committee; Community Affairs Committee; and Senator Rodriguez

SUBJECT: Counties Designated as Areas of Critical State Concern

DATE: February 21, 2024

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hunter</u>	<u>Ryon</u>	<u>CA</u>	<u>Fav/CS</u>
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	<u>Fav/CS</u>
3.	_____	_____	<u>AP</u>	_____

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/CS/SB 1456 makes the following changes to current law, applying specifically to the Florida Keys or the City of Key West Areas of Critical State Concern:

- Revises hurricane evacuation clearance time criteria;
- Authorizes land authorities to require compliance with income limitations on land conveyed for affordable housing by memorializing the original land authority funding or contribution in a recordable perpetual deed restriction;
- Exempts a county or municipality whose land has been designated by the Legislature as an area of critical state concern within the past five years, and for which the Legislature has declared an intent to provide affordable housing, from a requirement to specified portions of the local housing assistance trust fund to provide assistance to very-low-income and low-income persons; and
- Allows a county that has been designated as an area of critical state concern and that levies a tourist development tax and a tourist impact tax to use the accumulated surplus from those taxes incurred through September 30, 2024 for affordable housing. The expenditure of funds cannot exceed \$35 million and is subject to approval by a majority vote of the board of county commissioners. Affordable housing must be available to employees of private sector tourism-related businesses in the county. Any housing financed from the accumulated surplus must be used to provide affordable housing for no less than 99 years.

The bill takes effect on July 1, 2024.

## II. Present Situation:

### Florida Keys Area of Critical State Concern

In 1975, the Florida Keys were designated as an area of critical state concern. The designation includes the municipalities of Islamorada, Marathon, Layton and Key Colony Beach, and unincorporated Monroe County.<sup>1</sup> State, regional, and local governments in the Florida Keys Area of Critical State Concern are required to coordinate development plans and conduct programs and activities consistent with principles for guiding development. Principles include protecting the environmental resources, historical heritage, and water quality of the Florida Keys.<sup>2</sup>

A land development regulation or element of a local comprehensive plan in the Florida Keys Area may be enacted, amended, or rescinded by a local government, but such actions must be approved by the Florida Department of Commerce (“Commerce”).<sup>3</sup> Amendments to local comprehensive plans must also be reviewed for compliance with several requirements: construction schedules, financing plans and compliance with construction standards for wastewater treatment and disposal facilities, and protection of public safety with maintenance of hurricane evacuation clearance time with standards developed by a hurricane evacuation study conducted under professionally accepted methodology.

### *Hurricane Evacuation Clearance Standards in the Florida Keys*

The Florida Keys Area Protection Act<sup>4</sup> provides, in part, that comprehensive plan amendments within the covered area, which includes the majority of Monroe County, must comply with “goals, objectives and policies to protect public safety and welfare in the event of a natural disaster by maintaining a hurricane evacuation clearance time for permanent residents of no more than 24 hours.” The hurricane evacuation clearance time must be determined by a hurricane evacuation study conducted in accordance with a professionally accepted methodology and approved by Commerce.<sup>5</sup>

In 2011, Commerce and the Division of Emergency Management entered into a Memorandum of Understanding (MOU) with Monroe County, the Village of Islamorada, and the cities of Marathon, Key West, Key Colony Beach, and Layton regarding hurricane evacuation modeling. As part of the MOU, Commerce facilitated a study in 2012 to model the 24-hour evacuation time for hurricanes using the Transportation Interface for Modeling Evacuations (TIME) Model. The 2012 model uses a two-phase evacuation that encompasses the whole of the Florida Keys.

- Phase 1 occurs 24-48 hours in advance of tropical storm force winds and includes the evacuation of tourists, mobile homeowners, the dorms associated with the College of the Florida Keys, and other non-permanent residents.

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<sup>1</sup> The City of Key West functions as a separate area of critical state concern, called the City of Key West Area of Critical State Concern, with similar restrictions. Section 380.0552, F.S.; *2020 Florida Keys Area of Critical State Concern Annual Report* available at [https://floridajobs.org/docs/default-source/2015-community-development/community-planning/2015-cnty-plan-acsc/2020keysacscannualreport.pdf?sfvrsn=51c94eb0\\_2](https://floridajobs.org/docs/default-source/2015-community-development/community-planning/2015-cnty-plan-acsc/2020keysacscannualreport.pdf?sfvrsn=51c94eb0_2) (last visited Feb.16, 2024).

<sup>2</sup> For a full list of required considerations, see s. 380.0552(7), F.S.

<sup>3</sup> Section 380.0552(9)(a), F.S.

<sup>4</sup> Section 380.0552, F.S.

<sup>5</sup> Section 380.0552(9)(a)2.

- Phase 2 occurs 0-24 hours in advance of tropical force winds and includes the evacuation of all permanent residents.<sup>6</sup>

In 2022, the third district court of appeals held that the City of Key West Area of Critical State Concern, which covers Key West, is not subject to the 24-hour evacuation requirement. Additionally, the third district court of appeals also held that mobile home units must be categorized as permanent residents under the statutory evacuation mandate. This means that mobile home residents should evacuate in phase 2.<sup>7</sup> In 2023, Commerce facilitated the update of the TIME Model to account for these changes and incorporate recent data. The 2023 model also includes 1,300 workforce-affordable early-evacuation units in phase 1.<sup>8</sup>

### **Land Authorities**

Current law authorizes each county in which one or more designated areas of critical state concern are located to create a land authority by ordinance.<sup>9</sup> The Legislature authorized the creation of land authorities to equitably address the challenges of implementing comprehensive land use plans developed pursuant to the area of critical state concern program, which can be complicated by the environmental sensitivity of such areas.<sup>10</sup> Monroe County is the only county in the state that has established a land authority pursuant to this statutory authority.<sup>11</sup>

Land authorities are intended to provide stable funding, be flexible enough to address plan implementation innovatively, and to act as intermediaries between individual landowners and the governmental entities regulating land use.<sup>12</sup> The governing body of the land authority is the governing board of the county.<sup>13</sup>

Land authorities' powers are statutorily enumerated and include, among other powers, the powers to sue and be sued; to make and execute contracts and other instruments; to commission studies and analyses of county land planning needs within areas of critical state concern; to acquire and dispose of real and personal property under specified conditions; to contribute tourist impact tax revenues to certain authorized government and state agency recipients for specified purposes under certain conditions; to borrow money through the issuance of bonds and to buy, hold, cancel, or resell such bonds; and to do any and all things otherwise necessary or convenient to carry out the purposes of the land authority.<sup>14</sup>

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<sup>6</sup> Dept. of Commerce, *Florida Keys Hurricane Evacuation Modeling Report*, December 2023, available at <http://www.floridajobs.org/community-planning-and-development/programs/community-planning-table-of-contents/areas-of-critical-state-concern/city-of-key-west-and-the-florida-keys/florida-keys-hurricane-evacuation> (last visited Feb. 16, 2024).

<sup>7</sup> *Mattino v. City of Marathon*, 345 So. 3d 939 (Fla. 3d DCA 2022).

<sup>8</sup> *Id.*

<sup>9</sup> Section 380.0663(1), F.S.

<sup>10</sup> Section 380.0661(1), F.S.

<sup>11</sup> See Monroe County, *Monroe County Land Authority*, available at: <https://www.monroecounty-fl.gov/272/Land-Authority> (last visited Feb.16, 2024).

<sup>12</sup> Section 380.0661(2), F.S.

<sup>13</sup> Section 380.0663(1), F.S.

<sup>14</sup> Section 380.0666, F.S.

### ***Monroe County Land Authority***

The Monroe County Comprehensive Plan Land Authority, known as the Monroe County Land Authority (Authority), has a core mission of acquiring property for conservation use.<sup>15</sup> The Authority also provides funding for affordable housing projects, prevention or satisfaction of private property acquisition, and maintains the conservation land stewardship program in Monroe County within the Florida Keys and the City of Key West Areas of Critical State Concern.<sup>16</sup>

The Authority was established to assist in the implementation of land use plans and to serve as an intermediary between landowners and government agencies that regulate land use. The Authority is a component of Monroe County government created in 1986 and governed by the Monroe County Board of County Commissioners.<sup>17</sup>

### **Affordable Housing**

Affordable housing is defined in terms of household income. Resident eligibility for Florida's state and federally-funded housing programs is governed by area median income (AMI) or statewide median family income,<sup>18</sup> published annually by the United States Department of Housing and Urban Development (HUD).<sup>19</sup> The following are standard household income level definitions and their relationship to the 2023 Monroe County, Florida AMI of \$97,100 for a family of four (as family size changes, the income range also varies):<sup>20</sup>

- Extremely low income – earning up to 30 percent AMI (at or below \$32,550);<sup>21</sup>
- Very low income – earning from 30.01 to 50 percent AMI (\$32,551 to \$54,250);<sup>22</sup>
- Low income – earning from 50.01 to 80 percent AMI (\$54,251 to \$86,800).<sup>23</sup>
- Moderate income – earning from 80.01 to 120 percent of AMI (\$86,801 to \$130,200).<sup>24, 25</sup>

### ***State Housing Initiatives Partnership (SHIP) program***

The SHIP program was created in 1992<sup>26</sup> to provide funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily

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<sup>15</sup> Monroe County, *Monroe County Land Authority*, available at: <https://www.monroecounty-fl.gov/272/Land-Authority> (last visited Feb. 16, 2024).

<sup>16</sup> *Id.*

<sup>17</sup> *Id.*

<sup>18</sup> The 2023 Florida SMI for a family of four was \$85,500. U.S. Dept. of Housing and Urban Development, *Income Limits, Access Individual Income Limits Areas*, available at <https://www.huduser.gov/portal/datasets/il.html#2022> (last visited Feb. 16, 2024).

<sup>19</sup> HUD User, Office of Policy Development and Research, "Income Limits," available at <https://www.huduser.gov/portal/datasets/il.html#2022> (last visited Feb. 16, 2024) (SMI and AMI available under the "Access Individual Income Limits Area" dataset).

<sup>20</sup> U.S. Dept. of Housing and Urban Development, *Income Limits, Access Individual Income Limits Areas*, available at <https://www.huduser.gov/portal/datasets/il.html#2023> (last visited Feb. 16, 2024).

<sup>21</sup> Section 420.0004(9), F.S.

<sup>22</sup> Section 420.0004(17), F.S.

<sup>23</sup> Section 420.0004(11), F.S.

<sup>24</sup> Section 420.0004(12), F.S.

<sup>25</sup> University of Florida Shimberg Center for Housing Studies, *Florida Housing Income Limits, 2023*, available at: <http://flhousingdata.shimberg.ufl.edu/income-and-rent-limits/results?nid=1> (last visited Feb. 20, 2024).

<sup>26</sup> Chapter 92-317, Laws of Fla.

housing. The SHIP program provides funds to all 67 counties and 55 Community Development Block Grant<sup>27</sup> entitlement cities on a population-based formula to finance and preserve affordable housing based on locally adopted housing plans.<sup>28, 29</sup>

SHIP program funds may be used to fund emergency repairs, rehabilitation, down payment and closing cost assistance, impact fees, construction and gap financing, mortgage buydowns, acquisition of property for affordable housing, matching dollars for federal housing grants and programs, and homeownership counseling.<sup>30</sup>

Certain statutory requirements restrict a local government's use of funds made available under the SHIP program (excluding amounts set aside for administrative costs). Requirements include that a minimum of 65 percent of funds must be spent on eligible homeownership activities.<sup>31</sup> At least 30 percent of funds deposited into the local housing assistance trust fund must be used for awards to very-low-income persons or eligible sponsors serving very-low-income persons, and another 30 percent must be used for awards for low-income-persons or eligible sponsors serving low-income persons.<sup>32</sup>

### **Tourist Development Taxes**

The Local Option Tourist Development Act<sup>33</sup> authorizes counties to levy five separate taxes on transient rental<sup>34</sup> transactions (tourist development taxes or TDTs). Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.<sup>35</sup>
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at the 1 or 2 percent rate for at least three years.<sup>36</sup>
- A high tourism impact tax may be levied at an additional 1 percent.<sup>37</sup>
- A professional sports franchise facility tax may be levied up to an additional 1 percent.<sup>38</sup>

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<sup>27</sup> The CDBG program is a federal program created in 1974 that provides funding for housing and community development activities.

<sup>28</sup> Florida Housing Finance Corporation, Annual Report 2022, available at: <https://www.floridahousing.org/data-docs-reports/annual-reports> (last visited Feb. 16, 2024).

<sup>29</sup> See ss. 420.907-420.9089, F.S.

<sup>30</sup> See ss. 420.907-420.9089, F.S. and Florida Housing Finance Corporation, *State Housing Initiatives Partnership (SHIP)*, available at: <https://www.floridahousing.org/programs/special-programs/ship---state-housing-initiatives-partnership-program> (last visited Feb. 16, 2024).

<sup>31</sup> Section 420.9075(5)(a), F.S. "Eligible person" or "eligible household" means one or more natural persons or a family determined by the county or eligible municipality to be of very low income, low income, or moderate income based upon the annual gross income of the household.

<sup>32</sup> Section 420.9075(5), F.S.

<sup>33</sup> Section 125.0104, F.S.

<sup>34</sup> Section 125.0104(3)(a)(1), F.S. considers "transient rental" to be the rental or lease of any accommodation for a term of six months or less.

<sup>35</sup> Section 125.0104(3)(c), F.S.

<sup>36</sup> Section 125.0104(3)(d), F.S.

<sup>37</sup> Section 125.0104(3)(m), F.S.

<sup>38</sup> Section 125.0104(3)(l), F.S. Revenue can be used to pay debt service on bonds for the construction or renovation of professional sports franchise facilities, spring training franchise facilities, and convention centers and to promote and advertise tourism.



- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.<sup>39</sup>

Counties levying TDT are authorized to use the revenues for a variety of uses, such as promoting and advertising tourism, constructing publicly owned and operated convention centers, beach restoration and maintenance projects, and professional sports franchise facilities. The types of allowed uses are specific to the TDT levied.

### **Tourist Impact Tax**

In addition to tourist development tax, any county that has created a land authority may levy a tourist impact tax of 1 percent on all transient rental facilities<sup>40</sup> within the county located in areas designated as an area of critical state concern. If more than 50 percent of the land area of the county is located in an area of critical state concern, the tax may be levied countywide.<sup>41</sup> Currently, Monroe County is the only county eligible to levy this tax.<sup>42</sup>

Fifty percent of revenue from the tourist development tax must be distributed to the governing body of the county where the revenue was generated and used to offset the loss of ad valorem taxes due to acquisitions. The other fifty percent must be transferred to the transferred to the land authority to be used in the area of critical state concern for which the revenue is generated.<sup>43</sup> The land authority may use the revenue to:

- Contribute to the county in which it is located and its most populous municipality or the housing authority of such county or municipality, at the request of the county commission or the commission or council of such municipality, for the construction, redevelopment, or preservation of affordable housing in an area of critical state concern within such municipality or any other area of the county.<sup>44</sup>
- Pay costs related to affordable housing projects, such as the cost of acquiring real property or site preparation.<sup>45</sup>

### **III. Effect of Proposed Changes:**

**Section 1** amends s. 380.0552, F.S., to provide that mobile home residents are not considered permanent residents, and that the City of Key West Area of Critical State Concern will be included in Commerce's hurricane evacuation modeling and is subject to 24-hour evacuation requirements.

<sup>39</sup> Section 125.0104(3)(n), F.S.

<sup>40</sup> Section 125.0108, F.S., considers transient rentals to be the rental, lease, or use of any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less, unless such establishment is exempt from the tax imposed by s. 212.03, F.S.

<sup>41</sup> Section 125.0108, F.S.

<sup>42</sup> Office of Economic and Demographic Research, *2023 Florida Tax Handbook*, page 306, available at: <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Feb. 16, 2024).

<sup>43</sup> Section 125.0108(3), F.S.

<sup>44</sup> Section 380.0666(3)(a), F.S.

<sup>45</sup> Section 380.0666(3)(b), F.S.

**Section 2** amends s. 380.0666, F.S., to authorize land authorities to require compliance with income limitations on land conveyed for affordable housing homeownership units by memorializing the original land authority funding or contribution in a recordable perpetual deed restriction. The bill provides that if a purchase receives state or federal funding that requires a priority lien position over the land authority deed restriction, the land authority funding or contribution may be subordinate to a first purchase money mortgage and the state or federal funding lien.

**Section 3** amends s. 420.9075, F.S., to provide that a county or municipality that includes or has included within the previous five years an area of critical state concern designated by the Legislature for which the Legislature has declared its intent to provide affordable housing is exempt from the following requirements for awards made under the SHIP program:

- At least 30 percent of the funds deposited into the local housing assistance trust fund must be reserved for awards to very-low-income persons or eligible sponsors who will serve very-low-income persons; and
- At least an additional 30 percent of the funds deposited into the local housing assistance trust fund must be reserved for awards to low-income persons or eligible sponsors who will serve low-income persons.

This provision expires on July 1, 2029, and applies retroactively.

**Section 4** allows a county that has been designated as an area of critical state concern and that levies a tourist development tax and a tourist impact tax to use the accumulated surplus from those taxes incurred through September 30, 2024 for affordable housing. The bill defines “accumulated surplus” to mean the accumulated excess of revenue over expenditure from prior years which has not been set aside for a specific purpose. The funds may be held by the county or the land authority. The expenditure of funds cannot exceed \$35 million and is subject to approval by a majority vote of the board of county commissioners.

The bill also specifies that affordable housing must meet the definition of section 420.0004, F.S. and be available to employees of private sector tourism-related businesses in the county. Any housing financed from the accumulated surplus must be used to provide affordable housing for no less than 99 years.

**Section 5** provides that the bill takes effect on July 1, 2024.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

This bill does not require counties or municipalities to spend funds, limit their authority to raise revenue, or reduce the percentage of a state tax shared with them as specified in Article VII, section 18 of the Florida Constitution. Therefore, the provisions of Article VII, section 18 of the Florida Constitution may not apply.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

The bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

Key West and the Florida Keys will have more flexibility in utilizing land authority powers and SHIP funding, but the bill is not expected to have an absolute impact on total funding.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 380.0552, 380.0666, and 420.9075.

**IX. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Finance and Tax on February 20, 2024:**

The committee substitute makes several changes related to the revenue surplus of a county that has been designated as an area of critical state concern and that levies a tourist development tax and a tourist impact tax:

- Specifies that the accumulated surplus must be used to provide affordable housing that is available to employees of private sector tourism-related businesses in the county. Clarifies that any housing financed from the accumulated surplus must be used to provide affordable housing for no less than 99 years.
- Replaces the term “cumulative surplus” with “accumulated surplus” and provides a definition. “Accumulated surplus” means the accumulated excess of revenue over expenditure from prior years which has not been set aside for a specific purpose.
- Specifies that the accumulated surplus may be held by a county or by a land authority.
- Requires that the expenditure of funds cannot exceed \$35 million and is subject to approval by a majority vote of the board of county commissioners.

The committee substitute also changes a reference from “the Key West Area pursuant to chapter 28-36, Florida Administrative Code, as amended, effective August 23, 1984” to “The City of Key West Area of Critical State Concern established by chapter 28-36, Florida Administrative Code.” The committee substitute specifies that this entity is subject to specified evacuation requirements. Lastly, the committee substitute removes “modeling” so that requirements refer only to “hurricane evacuation clearance time.”

**CS by Community Affairs on February 6, 2024:**

The committee substitute:

- Removes provisions of the bill which exempt the Florida Keys Area of Critical State Concerns from the provision which allows the governing body of a county or municipality to approve the development of affordable housing, where state or local law or regulation would otherwise preclude such development.
- Removes provisions of the bill modifying provisions of the local option ad valorem property tax exemption for affordable housing developments.
- Clarifies the provisions of the bill allowing Monroe County to utilize tourist development tax revenues for affordable housing purposes. The substitute requires any housing financed with these funds must maintain its affordable housing status for a period of no less than 99 years.

- B. **Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/20/2024	.	
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The Committee on Finance and Tax (Rodriguez) recommended the following:

**Senate Amendment**

Delete lines 60 - 65

and insert:

hurricane evacuation clearance time:

a. Mobile home residents are not considered permanent residents.

b. The City of Key West Area of Critical State Concern established by chapter 28-36, Florida Administrative Code, shall be included in the hurricane evacuation study and is subject to



212896

11 the evacuation requirements of this subsection.



511446

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/20/2024	.	
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The Committee on Finance and Tax (Rodriguez) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 107 - 120

and insert:

Section 4. (1) A county that has been designated as an area of critical state concern by law or by action of the Administration Commission pursuant to s. 380.05, Florida Statutes, and that levies a tourist development tax pursuant to s. 125.0104, Florida Statutes, and a tourist impact tax pursuant to s. 125.0108, Florida Statutes, may use any accumulated



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11 surplus from such taxes collected through September 30, 2024,  
12 not to exceed \$35 million, whether held by the county directly  
13 or by a land authority in the county created pursuant to s.  
14 380.0663, Florida Statutes, for the purpose of providing housing  
15 that is:

16 (a) Affordable, as defined in s. 420.0004, Florida  
17 Statutes; and

18 (b) Available to employees of private sector tourism-  
19 related businesses in the county.

20 (2) Any housing financed with funds from the surplus  
21 described in subsection (1) may be used only to provide housing  
22 that is affordable, as defined in s. 420.0004, Florida Statutes,  
23 for a period of no less than 99 years.

24 (3) Expenditure of such funds is subject to approval by a  
25 majority vote of the board of county commissioners for any such  
26 county designated as an area of critical state concern.

27 (4) For purposes of this section, the term "accumulated  
28 surplus" means the accumulated excess of revenue over  
29 expenditure from prior years which has not been set aside for a  
30 specific purpose.

31  
32 ===== T I T L E A M E N D M E N T =====

33 And the title is amended as follows:

34 Delete lines 22 - 23

35 and insert:

36 for a specified timeframe; requiring the expenditure  
37 of certain funds be subject to approval by a majority  
38 vote of the board of county commissioners of an  
39 eligible county; defining the term "accumulated





511446

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surplus"; providing an effective

By the Committee on Community Affairs; and Senator Rodriguez

578-03043-24

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1 A bill to be entitled  
 2 An act relating to counties designated as areas of  
 3 critical state concern; amending s. 380.0552, F.S.;  
 4 adding certain requirements to local comprehensive  
 5 plans relating to a hurricane evacuation study;  
 6 amending s. 380.0666, F.S.; revising the powers of the  
 7 land authority; providing requirements for conveying  
 8 affordable housing homeownership units; providing lien  
 9 status prioritization for certain purposes; amending  
 10 s. 420.9075, F.S.; excluding land designated as an  
 11 area of critical state concern within a specified  
 12 timeframe from award requirements made to specified  
 13 sponsors or persons for the purpose of providing  
 14 eligible housing as a part of a local housing  
 15 assistance plan; providing for expiration and  
 16 retroactive applicability; authorizing counties that  
 17 have been designated as areas of critical state  
 18 concern to use specified tourist development tax and  
 19 tourist impact tax revenue for affordable housing for  
 20 certain employees; requiring that housing financed  
 21 with such funds maintain its affordable housing status  
 22 for a specified timeframe; providing for distribution  
 23 of the transferred surplus; providing an effective  
 24 date.

25  
 26 Be It Enacted by the Legislature of the State of Florida:

27  
 28 Section 1. Paragraph (a) of subsection (9) of section  
 29 380.0552, Florida Statutes, is amended to read:

Page 1 of 5

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

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30 380.0552 Florida Keys Area; protection and designation as  
 31 area of critical state concern.—  
 32 (9) MODIFICATION TO PLANS AND REGULATIONS.—  
 33 (a) Any land development regulation or element of a local  
 34 comprehensive plan in the Florida Keys Area may be enacted,  
 35 amended, or rescinded by a local government, but the enactment,  
 36 amendment, or rescission becomes effective only upon approval by  
 37 the state land planning agency. The state land planning agency  
 38 shall review the proposed change to determine if it is in  
 39 compliance with the principles for guiding development specified  
 40 in chapter 27F-8, Florida Administrative Code, as amended  
 41 effective August 23, 1984, and must approve or reject the  
 42 requested changes within 60 days after receipt. Amendments to  
 43 local comprehensive plans in the Florida Keys Area must also be  
 44 reviewed for compliance with the following:  
 45 1. Construction schedules and detailed capital financing  
 46 plans for wastewater management improvements in the annually  
 47 adopted capital improvements element, and standards for the  
 48 construction of wastewater treatment and disposal facilities or  
 49 collection systems that meet or exceed the criteria in s.  
 50 403.086(11) for wastewater treatment and disposal facilities or  
 51 s. 381.0065(4)(1) for onsite sewage treatment and disposal  
 52 systems.  
 53 2. Goals, objectives, and policies to protect public safety  
 54 and welfare in the event of a natural disaster by maintaining a  
 55 hurricane evacuation clearance time for permanent residents of  
 56 no more than 24 hours. The hurricane evacuation clearance time  
 57 shall be determined by a hurricane evacuation study conducted in  
 58 accordance with a professionally accepted methodology and

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59 approved by the state land planning agency. For purposes of  
60 hurricane evacuation clearance time modeling:

61 a. Mobile home residents are not considered permanent  
62 residents.

63 b. The Key West Area pursuant to chapter 28-36, Florida  
64 Administrative Code, as amended, effective August 23, 1984,  
65 shall be included in the hurricane evacuation study.

66 Section 2. Subsection (14) is added to section 380.0666,  
67 Florida Statutes, to read:

68 380.0666 Powers of land authority.—The land authority shall  
69 have all the powers necessary or convenient to carry out and  
70 effectuate the purposes and provisions of this act, including  
71 the following powers, which are in addition to all other powers  
72 granted by other provisions of this act:

73 (14) For affordable housing homeownership units, to require  
74 compliance with the income requirements under paragraph (3) (a)  
75 at the time of conveyance each time a unit is conveyed. The  
76 original land authority funding or contribution shall be  
77 memorialized in a recordable perpetual deed restriction. If the  
78 purchase receives state or federal funding and that state or  
79 federal funding program requires a priority lien position over  
80 the land authority deed restriction, the land authority funding  
81 or contribution may be subordinate to a first purchase money  
82 mortgage and the state or federal funding lien.

83 Section 3. Paragraph (g) of subsection (5) of section  
84 420.9075, Florida Statutes, is amended to read:

85 420.9075 Local housing assistance plans; partnerships.—

86 (5) The following criteria apply to awards made to eligible  
87 sponsors or eligible persons for the purpose of providing

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88 eligible housing:

89 (g)1. All units constructed, rehabilitated, or otherwise  
90 assisted with the funds provided from the local housing  
91 assistance trust fund must be occupied by very-low-income  
92 persons, low-income persons, and moderate-income persons except  
93 as otherwise provided in this section.

94 2.a. At least 30 percent of the funds deposited into the  
95 local housing assistance trust fund must be reserved for awards  
96 to very-low-income persons or eligible sponsors who will serve  
97 very-low-income persons, and at least an additional 30 percent  
98 of the funds deposited into the local housing assistance trust  
99 fund must be reserved for awards to low-income persons or  
100 eligible sponsors who will serve low-income persons.

101 b. This subparagraph does not apply to a county or an  
102 eligible municipality that includes or has included within the  
103 previous 5 years an area of critical state concern designated by  
104 the Legislature for which the Legislature has declared its  
105 intent to provide affordable housing. This sub-subparagraph  
106 expires on July 1, 2029, and applies retroactively.

107 Section 4. A county that has been designated as an area of  
108 critical state concern by law or by action of the Administration  
109 Commission pursuant to s. 380.05, Florida Statutes, and that  
110 levies a tourist development tax pursuant to s. 125.0104,  
111 Florida Statutes, and a tourist impact tax pursuant to s.  
112 125.0108, Florida Statutes, may transfer its cumulative surplus  
113 from such taxes incurred through September 30, 2024, for the  
114 purpose of providing affordable housing as defined in s.  
115 420.0004, Florida Statutes, for employees whose housing  
116 opportunities are impacted by the operation of tourist-related

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117 businesses in the county. Any housing financed with funds from  
118 this surplus shall maintain its affordable housing status for a  
119 period of no less than 99 years. The transferred surplus shall  
120 be distributed pursuant to s. 125.0108(3), Florida Statutes.

121 Section 5. This act shall take effect July 1, 2024.



*The Florida Senate*

## Committee Agenda Request

**To:** Senator Blaise Ingoglia, Chair  
Committee on Finance and Tax

**Subject:** Committee Agenda Request

**Date:** February 7, 2024

---

I respectfully request that **CS/SB 1456**, relating to Affordable Housing in Counties Designated as Areas of Critical State Concern, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in cursive script, appearing to read "Ana Maria Rodriguez".

---

Senator Ana Maria Rodriguez  
Florida Senate, District 40

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/20/24

Meeting Date

1456

Bill Number or Topic

F&T

Committee

Amendment Barcode (if applicable)

Name

Robert Reyes

Phone

850 509 1802

Address

817 Ingleside Ave

Email

rreyese@capitolgrp.io

Street

DAH

City

FL

State

32303

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

Monroe county

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Finance and Tax

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BILL: CS/SJR 1560

INTRODUCER: Finance and Tax Committee and Senator Collins

SUBJECT: Ad Valorem Taxation Exemptions

DATE: February 21, 2024

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Burse</u>	<u>Becker</u>	<u>AG</u>	<b>Favorable</b>
2.	<u>Shuler</u>	<u>Khan</u>	<u>FT</u>	<b>Fav/CS</b>
3.	_____	_____	<u>AP</u>	_____

---

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

---

**I. Summary:**

CS/SJR 1560 proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief for tangible personal property on agricultural land, used on such property in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the land.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2025.

**II. Present Situation:**

**General Overview of Property Taxation**

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of

January 1 of each year.<sup>1</sup> The property appraiser annually determines the “just value”<sup>2</sup> of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>3</sup> Property tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31 of the following year.<sup>4</sup>

The Florida Constitution prohibits the state from levying ad valorem taxes,<sup>5</sup> and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>6</sup>

### **Ad Valorem Taxation of Tangible Personal Property**

Article VII, section 1, also grants exclusive authority to local governments to levy ad valorem taxes on tangible personal property (“TPP”).<sup>7</sup> Anyone who owns TPP on January 1 and has a proprietorship, partnership, corporation; leases, lends, or rents property; or is a self-employed agent or contractor, must file a TPP return to the property appraiser by April 1 each year.<sup>8</sup> A single return must be filed for each site in the county where the owner of tangible personal property transacts business.<sup>9</sup>

The Florida Constitution includes the following exemptions and authorization for exemptions for TPP:

- Section 1 specifies that motor vehicles, boats, airplanes, trailers, trailer coaches, and mobile homes are subject to license taxes, but may not be subject to ad valorem taxes.
- Under section 3, household goods and personal effects are granted an exemption of at least \$1,000.
- Local governments are authorized under section 3 to grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, which may apply to TPP.

---

<sup>1</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>2</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

<sup>3</sup> *See* s. 192.001(2) and (16), F.S.

<sup>4</sup> Sections 197.162 and 197.322, F.S.; *see also* FLA. DEP’T OF REVENUE, *Florida Property Tax Calendar* (Dec. 2016), available at <https://floridarevenue.com/property/Documents/taxcalendar.pdf> (last visited Feb. 17, 2024).

<sup>5</sup> FLA. CONST. art. VII, s. 1(a)

<sup>6</sup> FLA. CONST. art. VII, s. 4.

<sup>7</sup> *See also* FLA. CONST. art. VII, s. 9(a).

<sup>8</sup> FLA. DEP’T OF REVENUE, *Tangible Personal Property*, [https://floridarevenue.com/property/Pages/Taxpayers\\_TangiblePersonalProperty.aspx](https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx) (last visited Feb. 12, 2024).

<sup>9</sup> Section 196.183, F.S.



- Also exempt under section 3 is \$25,000 of the assessed value of tangible personal property<sup>10</sup>, and the assessed value of solar or renewable energy devices may be exempt pursuant to general law<sup>11</sup>.
- Under section 4, tangible personal property “held for sale as stock in trade” may be exempted from taxation.<sup>12</sup>

For purposes of ad valorem property taxation, agricultural equipment that is located on property classified as agricultural under s. 193.461, F.S., and is obsolete and no longer usable for its intended purpose is deemed to have a market value no greater than its value for salvage.<sup>13</sup>

### **Agricultural Land Valuation**

The Florida Constitution provides that agricultural land may be classified by general law and assessed solely on the basis of character of use.<sup>14</sup> Property appraisers annually classify, for assessment purposes, all lands within a county as either agricultural or nonagricultural.<sup>15</sup> Only lands that are used primarily for “bona fide agricultural purposes” shall be classified agricultural.<sup>16</sup> Accordingly, properties classified as bona fide agricultural operations are allowed to be taxed according to the “use” value of the agricultural operation, rather than the development value. Generally, tax assessments for qualifying lands are lower than tax assessments for other uses.

In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- The length of time the land has been so used.
- Whether the use has been continuous.
- The purchase price paid.
- Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
- Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- Such other factors as may become applicable.<sup>17</sup>

When the land is classified as agricultural, the property appraiser shall consider the following use factors only:

- The quantity and size of the property;

---

<sup>10</sup> Section 196.183, F.S., specifies the conditions for the general exemption of \$25,000 of the assessed value of tangible personal property.

<sup>11</sup> Section 196.182, F.S., specifies the conditions for exemption of renewable energy source devices.

<sup>12</sup> This exemption for inventory is restated at section 196.185, F.S., and inventory is defined at section 192.001(11)(c), F.S.

<sup>13</sup> Section 193.4615, F.S.

<sup>14</sup> FLA. CONST. art. VII, s. 4(a).

<sup>15</sup> Section 193.461(1), F.S.

<sup>16</sup> Section 193.461(3)(b), F.S.

<sup>17</sup> *Id.*

- The condition of the property;
- The present market value of the property as agricultural land;
- The income produced by the property;
- The productivity of land in its present use;
- The economic merchantability of the agricultural product.
- Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.<sup>18</sup>

### **Agritourism Activity**

Current law provides legislative intent to promote agritourism as a way to support agricultural production by providing a stream of revenue and by educating the general public about the agricultural industry.<sup>19</sup> Local governments may not adopt or enforce a local ordinance, regulation, rule, or policy that prohibits, restricts, regulates, or otherwise limits an agritourism activity on agricultural land.<sup>20</sup>

An “agritourism activity” is defined as any agricultural related activity that is consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows the general public to view or enjoy its activities for recreational, entertainment, or educational purposes. These activities include farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. An agritourism activity does not include the building of new or additional structures or facilities that are intended primarily to house, shelter, transport, or otherwise accommodate the general public. An activity is deemed to be an agritourism activity regardless of whether the participant paid to participate in the activity.<sup>21</sup>

In order to promote and perpetuate agriculture throughout the state, farm operations are encouraged to engage in agritourism. An agricultural classification may not be denied or revoked solely due to the conduct of agritourism activity on a bona fide farm or the construction, alteration, or maintenance of a nonresidential farm building, structure, or facility on a bona fide farm which is used to conduct agritourism activities.<sup>22</sup>

### **III. Effect of Proposed Changes:**

The joint resolution proposes an amendment to the Florida Constitution to permit the legislature to provide ad valorem tax relief for tangible personal property on agricultural land, used on such property in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the land.

If adopted by the Legislature, the proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

---

<sup>18</sup> Section 193.461(6)(a), F.S.

<sup>19</sup> Section 570.85(1), F.S.

<sup>20</sup> *Id.*

<sup>21</sup> Section 570.86(1), F.S.

<sup>22</sup> Section 570.87, F.S.

The joint resolution also provides the ballot statement, which will appear on the November 2024 ballot if adopted by the Legislature, as follows:

**AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL LAND FROM TAXATION.**—Proposing an amendment to the State Constitution to authorize the Legislature, beginning with the 2026 tax roll, to exempt tangible personal property located on land classified as agricultural, used on such property in the production of agricultural products or for agritourism activities, and owned by the landowner or leaseholder of the land from ad valorem taxation.

If approved by at least 60 percent of the electors, the proposed amendment applies beginning with the 2026 tax roll.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

The mandate provisions in Article VII, section 18 of the Florida Constitution, do not apply to joint resolutions.

##### **B. Public Records/Open Meetings Issues:**

None.

##### **C. Trust Funds Restrictions:**

None.

##### **D. State Tax or Fee Increases:**

None.

##### **E. Other Constitutional Issues:**

Article XI, s. 1 of the Florida Constitution authorizes the Legislature to propose amendments to the Florida Constitution by joint resolution approved by a three-fifths vote of the membership of each house. Article XI, s. 5(a) of the Florida Constitution requires the amendment be placed before the electorate at the next general election<sup>23</sup> held more than 90 days after the proposal has been filed with the Secretary of State or at a special election held for that purpose. Constitutional amendments submitted to the electors must be printed in clear and unambiguous language on the ballot.<sup>24</sup>

<sup>23</sup> Section 97.021(16), F.S., defines “general election” as an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.

<sup>24</sup> Section 101.161(1), F.S.

Article XI, s. 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the 6th week immediately preceding the week the election is held.

Article XI, s. 5(e) of the Florida Constitution requires approval by 60 percent of voters for a constitutional amendment to take effect. The amendment, if approved, becomes effective on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment.

## V. Fiscal Impact Statement:

### A. Tax/Fee Issues:

The Revenue Estimating Conference has not yet reviewed this bill.

### B. Private Sector Impact:

If approved by 60 percent of voters in November 2024, beginning with the 2026 tax roll, landowners with tangible personal property on agricultural land will be exempt from ad valorem taxes. This will result in an indeterminate positive fiscal impact as landowners take advantage of ad valorem tax savings.

### C. Government Sector Impact:

Article XI, Section 5(d) of the Florida Constitution requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published in the 10th week and again in the 6th week immediately preceding the week the election is held.

The Division of Elections (division) within the Department of State pays for publication costs to advertise all constitutional amendments in both English and Spanish,<sup>25</sup> typically paid from non-recurring General Revenue funds.<sup>26</sup> Accurate cost estimates for the next constitutional amendment advertising cannot be determined until the total number of amendments to be advertised is known and updated quotes are obtained from newspapers.

There is an unknown additional cost for the printing and distributing of the constitutional amendments, in poster or booklet form, in English and Spanish, for each of the 67 Supervisors of Elections to post or make available at each polling room or each voting site, as required by s. 101.171, F.S. Historically, the division has printed and distributed booklets that include the ballot title, ballot summary, text of the constitutional amendment, and, if applicable, the financial impact statement.

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<sup>25</sup> Pursuant to Section 203 of the Voting Rights Act (52 U.S.C.A. § 10503)

<sup>26</sup> See, e.g., Ch. 2022-156, Specific Appropriation 3137, Laws of Fla.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This resolution amends section 3, Article VII of the Florida Constitution.

This resolution also creates a new section in Article XII of the Florida Constitution.

Additional Information:

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Finance and Tax on February 20, 2024:**

The CS revises the exemption to apply to tangible personal property used on the agricultural land in the production of agricultural products or for agritourism activities.

**B. Amendments:**

None.



429396

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/20/2024	.	
	.	
	.	
	.	

---

The Committee on Finance and Tax (Collins) recommended the following:

**Senate Amendment**

Delete lines 76 - 117  
and insert:  
classified as agricultural land, as specified by general law;  
used on such property in the production of agricultural products  
or for agritourism activities; and owned by the landowner or  
leaseholder of the agricultural land shall be exempt from ad  
valorem taxation.

(f) There shall be granted an ad valorem tax exemption for



429396

11 real property dedicated in perpetuity for conservation purposes,  
12 including real property encumbered by perpetual conservation  
13 easements or by other perpetual conservation protections, as  
14 defined by general law.

15 (g) By general law and subject to the conditions specified  
16 therein, each person who receives a homestead exemption as  
17 provided in section 6 of this article; who was a member of the  
18 United States military or military reserves, the United States  
19 Coast Guard or its reserves, or the Florida National Guard; and  
20 who was deployed during the preceding calendar year on active  
21 duty outside the continental United States, Alaska, or Hawaii in  
22 support of military operations designated by the legislature  
23 shall receive an additional exemption equal to a percentage of  
24 the taxable value of his or her homestead property. The  
25 applicable percentage shall be calculated as the number of days  
26 during the preceding calendar year the person was deployed on  
27 active duty outside the continental United States, Alaska, or  
28 Hawaii in support of military operations designated by the  
29 legislature divided by the number of days in that year.

30 ARTICLE XII

31 SCHEDULE

32 Ad valorem exemption for tangible personal property on land  
33 classified as agricultural.—This section and the amendment to  
34 Section 3 of Article VII, which authorizes the Legislature to  
35 provide for a tax exemption for certain tangible personal  
36 property, apply beginning with the 2026 tax roll.

37  
38 BE IT FURTHER RESOLVED that the following statement be  
39 placed on the ballot:



429396

40                                   CONSTITUTIONAL AMENDMENT  
41                                   ARTICLE VII, SECTION 3  
42                                   ARTICLE XII  
43                   AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL  
44 PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an  
45 amendment to the State Constitution to authorize the  
46 Legislature, beginning with the 2026 tax roll, to exempt  
47 tangible personal property located on land classified as  
48 agricultural, used on such property in the production of  
49 agricultural products or for agritourism activities, and owned  
50 by the landowner or leaseholder of the



By Senator Collins

14-01693A-24

20241560\_\_

## Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature, by general law, to exempt certain tangible personal property from ad valorem taxation.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

## ARTICLE VII

## FINANCE AND TAXATION

## SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less

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**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

14-01693A-24

20241560\_\_

than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad

Page 2 of 5

**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

14-01693A-24 20241560\_\_

59 valorem tax exemptions to owners of historic properties. This  
60 exemption may be granted only by ordinance of the county or  
61 municipality. The amount or limits of the amount of this  
62 exemption and the requirements for eligible properties must be  
63 specified by general law. The period of time for which this  
64 exemption may be granted to a property owner shall be determined  
65 by general law.

66 (e) By general law and subject to conditions specified  
67 therein:

68 (1) Twenty-five thousand dollars of the assessed value of  
69 property subject to tangible personal property tax shall be  
70 exempt from ad valorem taxation.

71 (2) The assessed value of solar devices or renewable energy  
72 source devices subject to tangible personal property tax may be  
73 exempt from ad valorem taxation, subject to limitations provided  
74 by general law.

75 (3) Tangible personal property that is located on property  
76 classified as agricultural land, as specified by general law,  
77 and owned by the landowner or leaseholder of the agricultural  
78 land shall be exempt from ad valorem taxation.

79 (f) There shall be granted an ad valorem tax exemption for  
80 real property dedicated in perpetuity for conservation purposes,  
81 including real property encumbered by perpetual conservation  
82 easements or by other perpetual conservation protections, as  
83 defined by general law.

84 (g) By general law and subject to the conditions specified  
85 therein, each person who receives a homestead exemption as  
86 provided in section 6 of this article; who was a member of the  
87 United States military or military reserves, the United States

14-01693A-24 20241560\_\_

88 Coast Guard or its reserves, or the Florida National Guard; and  
89 who was deployed during the preceding calendar year on active  
90 duty outside the continental United States, Alaska, or Hawaii in  
91 support of military operations designated by the legislature  
92 shall receive an additional exemption equal to a percentage of  
93 the taxable value of his or her homestead property. The  
94 applicable percentage shall be calculated as the number of days  
95 during the preceding calendar year the person was deployed on  
96 active duty outside the continental United States, Alaska, or  
97 Hawaii in support of military operations designated by the  
98 legislature divided by the number of days in that year.

## ARTICLE XII

## SCHEDULE

101 Ad valorem exemption for tangible personal property on land  
102 classified as agricultural.—This section and the amendment to  
103 Section 3 of Article VII, which authorizes the Legislature to  
104 provide for a tax exemption for certain tangible personal  
105 property applies beginning with the 2026 tax roll.

106  
107 BE IT FURTHER RESOLVED that the following statement be  
108 placed on the ballot:

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 3

## ARTICLE XII

112 AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL  
113 PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an  
114 amendment to the State Constitution to authorize the  
115 Legislature, beginning with the 2026 tax roll, to exempt  
116 tangible personal property located on land classified as

14-01693A-24

20241560

117 agricultural and owned by the landowner or leaseholder of the  
118 land from ad valorem taxation.



The Florida Senate

## Committee Agenda Request

**To:** Senator Blaise Ingoglia, Chair  
Committee on Finance and Tax

**Subject:** Committee Agenda Request

**Date:** January 17, 2024

---

I respectfully request that **Senate Bill #1560**, relating to Ad Valorem Taxation Exemptions, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in blue ink, appearing to read "Jay Collins", written over a horizontal line.

Senator Jay Collins  
Florida Senate, District 14

The Florida Senate

APPEARANCE RECORD

SB 1560

Bill Number or Topic

Deliver both copies of this form to Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

2/20/24

Meeting Date

Finance & Tax

Committee

Name

Andrew Walsley

Phone

202-430-0188

Address

316 W College Ave

Street

Email

andrew.walsley@ffbt.org

Tallahassee

City

FL

State

32301

Zip

Speaking:  For  Against  Information

OR

Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Farm Bureau Federation

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) [flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

2/20/24

Meeting Date

SJR 1560

Bill Number or Topic

Finance & Tax

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name

Tripp Hunter

Phone

850-407-7091

Address

119 S Monroe St.

Email

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support.

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

Florida Fruit & Vegetable Assn.

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) ([flisenate.gov](#))

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

2/20/2024

1560

Meeting Date

Bill Number or Topic

**Finance and Tax**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name **Izzy Garbarino**

Phone **850-617-7700**

Address **400 S Monroe Street PL 10**

Email

Street

**Tallahassee**

**FL**

**32399**

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

**FL Dept. of Agriculture**

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Finance and Tax

---

BILL: SB 7076

INTRODUCER: Finance and Tax Committee

SUBJECT: Transportation Network Companies

DATE: February 21, 2024

REVISED: \_\_\_\_\_

---

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Byrd	Khan		<b>FT Submitted as Comm. Bill/Fav</b>

---

**I. Summary:**

SB 7076 prohibits an airport or a seaport from charging a TNC a pickup fee for a prearranged ride requested within 60 minutes before the time the rider enters the TNC vehicle which is greater than the lowest pickup fee charged to a taxicab company.

The bill takes effect July 1, 2024.

**II. Present Situation:**

In 2017, the Legislature established a regulatory framework for transportation network companies (TNCs).<sup>1</sup> A TNC is an entity that uses a digital network<sup>2</sup> to connect a rider to a TNC driver, who provides prearranged rides. A TNC is not deemed to own, control, operate, direct, or manage the TNC vehicles or TNC drivers that connect to its digital network, except where agreed to by written contract, and is not a taxicab association. TNCs also do not include entities that arrange medical transportation for individuals qualifying for Medicaid or Medicare pursuant to a contract with the state or a managed care organization.

A rider uses a digital network to connect with a TNC driver to obtain a prearranged ride between points chosen by the rider. A TNC driver receives connections to potential riders from a TNC and uses a TNC vehicle to offer or provide a prearranged ride through a digital network, in return for compensation. Law specifies that a TNC vehicle must be owned, leased, or otherwise authorized to be used by the TNC driver. Additionally, current law specifies that a taxicab or jitney is not a TNC vehicle.

A prearranged ride is the transportation of a rider by a TNC driver. It begins when a TNC driver accepts a ride requested by a rider through a digital network, continues through transport, and ends when the last rider exits from and is no longer occupying the TNC vehicle. A prearranged

---

<sup>1</sup> Section 627.748, F.S.

<sup>2</sup> The term “digital network” means any online-enabled technology application service, website, or system offered or used by a transportation network company which enables the prearrangement of rides with transportation network company drivers.



ride does not include a taxicab or street hail<sup>3</sup> service and does not include ridesharing,<sup>4</sup> carpool,<sup>5</sup> or any other type of service in which the driver receives a fee that does not exceed the driver's cost to provide the ride. TNC drivers are prohibited from soliciting or accepting street hails.

If a fare is collected from a rider, the TNC must disclose to the rider the fare or fare calculation method on its website or within the online-enabled technology application service before the beginning of the prearranged ride. If the fare is not disclosed, the rider must have the option to receive an estimated fare before the beginning of the prearranged ride. The receipt must list the origin and destination of the ride, the total time and distance of the ride, and the total fare paid.

The law preempts counties, municipalities, special districts, airport authorities, port authorities, or other local governmental entities or subdivisions from:

- imposing a tax on or requiring a license for TNCs if such tax or license relates to providing prearranged rides,
- subjecting TNCs to any rate, entry, operation, or other requirement of the county, municipality, special district, airport authority, port authority, or other local governmental entity or subdivision, or
- requiring TNCs to obtain a business license or any other type of similar authorization to operate within the local governmental entity's jurisdiction.

Airports and seaports may charge taxicab companies and TNCs reasonable pickup fees for use of the airport's or seaport's facilities. The fees charged to TNCs must be consistent with any pickup fees charged to taxicab companies. Airports and seaports may also designate locations for staging, pickup, and other similar operations.

### **III. Effect of Proposed Changes:**

The bill prohibits an airport or a seaport from charging a TNC a pickup fee for a prearranged ride requested within 60 minutes before the time the rider enters the TNC vehicle which is greater than the lowest pickup fee charged to a taxicab company.

The bill takes effect July 1, 2024.

---

<sup>3</sup> The term "street hail" means an immediate arrangement on a street with a driver by a person using any method other than a digital network to seek immediate transportation.

<sup>4</sup> Section 341.031, F.S., defines "ridesharing" as an arrangement between persons with a common destination, or destinations, within the same proximity, to share the use of a motor vehicle on a recurring basis for round-trip transportation to and from their place of employment or other common destination. For purposes of ridesharing, employment shall be deemed to commence when an employee arrives at the employer's place of employment to report for work and shall be deemed to terminate when the employee leaves the employer's place of employment, excluding areas not under the control of the employer. However, an employee shall be deemed to be within the course of employment when the employee is engaged in the performance of duties assigned or directed by the employer, or acting in the furtherance of the business of the employer, irrespective of location.

<sup>5</sup> Section 450.28, F.S., defines "carpool" as an arrangement made by the workers using one worker's own vehicle for transportation to and from work and for which the driver or owner of the vehicle is not paid by any third person other than the members of the carpool.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

This bill does not require counties or municipalities to spend funds, limit their authority to raise revenue, or reduce the percentage of a state tax shared with them as specified in Article VII, section 18 of the Florida Constitution. Therefore, the provisions of Article VII, section 18 of the Florida Constitution may not apply.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

The bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

The bill may require airports or seaports to change their administration of pickup fees.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 627.748 of the Florida Statutes:

**IX. Additional Information:**

A. **Committee Substitute – Statement of Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. **Amendments:**

None.

---

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

---

FOR CONSIDERATION By the Committee on Finance and Tax

593-03325C-24

20247076pb

1                                   A bill to be entitled  
2           An act relating to transportation network companies;  
3           amending s. 627.748, F.S.; prohibiting an airport or a  
4           seaport from charging a transportation network company  
5           pickup fees for a certain purpose which are greater  
6           than a certain amount; providing an effective date.  
7  
8   Be It Enacted by the Legislature of the State of Florida:  
9  
10           Section 1. Paragraph (b) of subsection (17) of section  
11   627.748, Florida Statutes, is amended to read:  
12           627.748 Transportation network companies.—  
13           (17) PREEMPTION.—  
14           (b) This subsection does not prohibit an airport or a  
15   seaport from charging reasonable pickup fees consistent with any  
16   pickup fees charged to taxicab companies at that airport or  
17   seaport for their use of the airport's or seaport's facilities  
18   or prohibit the airport or seaport from designating locations  
19   for staging, pickup, and other similar operations at the airport  
20   or seaport. However, an airport or a seaport may not charge a  
21   TNC a pickup fee for a prearranged ride requested within 60  
22   minutes before the time the rider enters the TNC vehicle which  
23   is greater than the lowest pickup fee charged to a taxicab  
24   company.  
25           Section 2. This act shall take effect July 1, 2024.

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to Senate professional staff conducting the meeting

2/20/24

Meeting Date

Finance & Tax

Committee

SPB 7076

Bill Number or Topic

Amendment Barcode (if applicable)

Name Javier Correo

Phone 305-495-1101

Address 161 NW 6th St Suite 1250

Email JCorreo@Uber.com

Street

Miami

City

FL

State

33126

Zip

Speaking: [X] For [ ] Against [ ] Information OR Waive Speaking: [ ] In Support [ ] Against

PLEASE CHECK ONE OF THE FOLLOWING:

[ ] I am appearing without compensation or sponsorship.

[X] I am a registered lobbyist, representing:

Uber Technologies

[ ] I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. 2020-2022 Joint Rules.pdf flsenate.gov

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The Florida Senate

# APPEARANCE RECORD

SPB 7076

2-20-24

Meeting Date

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Bill Number or Topic

F&T

Committee

Amendment Barcode (if applicable)

Name **Bill Johnson**

Phone **850-528-2692**

Address **4108 Rampart Drive**

Email **bjohnson@mlbair.com**

Street

**Tallahassee**

**FL**

**32317**

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

**Melbourne Orlando International Airport**

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

*While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)*

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S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

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2/20/2024

Meeting Date

PCB 7076

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name

Kevin Thibault

Phone

407-825-2263

Address

One Jeff Fugua Blvd

Email

Kevin.thibault@gocaa.org

Street

Orlando

City

FL

State

32827

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) [flsenate.gov](#)

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S-001 (08/10/2021)

02/20/24

Meeting Date

Finance and Tax

Committee

The Florida Senate

# APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

7076

Bill Number or Topic

Amendment Barcode (if applicable)

Name Chad Rosenstein - Florida Airports Council Phone (407) 745-4161

Address 5802 Hoffner Avenue, Suite 708 Email \_\_\_\_\_

Street

Orlando

City

FL

State

32822

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)



The Florida Senate

# APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/20/24

Meeting Date

Finance and Tax

Committee

7076

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Chad Kunde

Phone

(850) 766-7896

Address

136 S Bronough St

Email

ckunde@flchamber.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Chamber of Commerce

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf](#) ([flsenate.gov](#))

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/20/24

Meeting Date

Finance & Tax

Committee

7076

Bill Number or Topic

Amendment Barcode (if applicable)

Name Adam Basford

Phone \_\_\_\_\_

Address 516 N Adams St

Email abasford@aif.com

Street

Tallahassee

City

FL

State

32301

Zip

Speaking:  For  Against  Information

**OR**

Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Associated Industries  
of Florida

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Finance and Tax

---

BILL: SB 7074

INTRODUCER: Finance and Tax Committee

SUBJECT: Taxation

DATE: February 21, 2024

REVISED: \_\_\_\_\_

---

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Gross	Khan		<b>FT Submitted as Comm. Bill/Fav</b>

---

**I. Summary:**

SB 7074:

- Temporarily exempts from the **sales and use tax**:
  - “Back-to-School” items including certain clothing, school supplies, learning aids and puzzles, and personal computers from July 29, 2024, through August 11, 2024.
  - “Disaster Preparedness” items and supplies necessary for the evacuation of pets, and common household consumable items from June 1, 2024, through June 14, 2024, and from August 24, 2024, through September 6, 2024.
  - Specific admissions, boating and water activity supplies, camping supplies, fishing supplies, general outdoor supplies, residential pool supplies, children’s toys, and children’s athletic equipment from July 1, 2024, through July 31, 2024.
  - Certain tools and safety equipment from September 1, 2024, through September 7, 2024.
- The bill makes the following changes to the **ad valorem property tax**:
  - Extends the time in which a property owner may begin rebuilding homestead property and continue to maintain homestead property tax benefits from 3 years to 5 years.
  - Extends the date in which tangible personal property of an electric utility is deemed substantially completed.
  - Increases the value of the ad valorem tax exemption for disabled ex-servicemembers from \$5,000 to \$10,000.
  - Relieves property tax taxpayers from owing back taxes under certain circumstances; requires the Department of Revenue to produce multi-language forms if requested by a property appraiser; and requires property appraisers to include specific additional information in a notice of tax lien served upon an owner.
  - Expands the ad valorem tax benefits for renewable energy source devices to include facilities used to capture and convert biogas to Renewable Natural Gas.
- The bill makes the following changes to the **corporate income tax**:
  - Adopts the internal revenue code as it existed on January 1, 2024.
  - Creates a tax credit for corporations who employ persons with unique abilities.

- Allows qualifying railroads to apply for corporate income tax credit after the end of the applicant's taxable year, expands who a credit may be transferred to, and makes other administrative changes.
- The bill makes the following changes to the **insurance premiums tax**:
  - Exempts flood insurance policies for 1 year.
  - Requires insurers to provide a credit to policyholders for certain insurance policies on residential dwellings for 1 year and allows insurers to take a credit against their Insurance Premium Tax liability by the amount credited to policyholders.
  - Creates a 1-year state fire marshal assessment and surcharge holiday, and Florida Insurance Guaranty Association assessment credit.
- The bill makes the following changes to the **documentary stamp tax**:
  - Exempts the tax imposed on certain notes and obligations, valued no greater than \$3,500, when given to an alarm system contractor.
  - Reduces the maximum amount of documentary stamp tax imposed on Home Equity Conversion Mortgages.
- **Other changes** made by the bill include:
  - Increasing the cap for the Strong Families Tax Credit program from \$20 million to \$40 million beginning in Fiscal Year 2024-2025.
  - Establishing the date in which a taxpayer may submit an application to the Department of Revenue for an allocation for a Strong Families Tax Credit and provides that the increased allocation limit for Fiscal Year 2024-2025 may be applied for beginning July 1, 2024.
  - Amending the criteria the Department of Children and Families must follow when designating an eligible charitable organization.
  - Increasing the allowance provided to dealers for the collection and remittance of the sales tax from a maximum of \$30 to \$45.
  - Granting an automatic extension of the due date for a corporation or a retail dealer to file corporate income tax or sales and use tax returns and tax remittances during a federally declared disaster or a state of emergency.
  - Making permanent the distributions from the sales and use tax which must be used for certain thoroughbred breeding and racing purposes.
  - Changing the minimum vote threshold needed for the approval of a referendum to levy the Local Option Food and Beverage tax in certain cities or towns.
  - Allowing the Indigent Care and Trauma Center Surtax to be levied in a county that is consolidated with one or more of its municipalities.
  - Limiting to 25 percent the amount of tourist development tax revenues collected which may be used for a single project.
  - Providing for a \$15 million annual distribution from the Alcoholic Beverage Taxes to the Sylvester Comprehensive Cancer Center, University of Florida Shands Cancer Center, and Mayo Clinic Cancer Center until 2054.

The bill reduces revenues in total by \$901.0 million, which is the sum of \$235.1 million (recurring), and \$665.9 million (pure nonrecurring in Fiscal Year 2024-2025 and reductions resulting from certain impacts in future years). **See Section V. Fiscal Impact Statement for additional information.**

Except as otherwise provided, the bill takes effect July 1, 2024.

## II. Present Situation:

### Overview of Florida Sales and Use Tax

Florida levies a 6 percent tax on the sale or rental of most items of tangible personal property,<sup>1</sup> admissions,<sup>2</sup> transient rentals,<sup>3</sup> and a limited number of services, as well as a 4.5 percent tax on commercial leases.<sup>4</sup> Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.<sup>5</sup>

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.<sup>6</sup> A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions ...”<sup>7</sup> The discretionary sales surtax rates currently levied vary by county in a range of 0.5 to 1.5 percent.<sup>8</sup>

### Overview of Florida Property Tax

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>9</sup> The property appraiser annually determines the “just value”<sup>10</sup> of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>11</sup> Property tax bills are mailed in November of each year based on the previous January 1 valuation. Taxes are due by March 31 of the following year, but taxpayers receive a discount if they pay early.<sup>12</sup>

---

<sup>1</sup> Section 212.05(1)(a)1.a., F.S.

<sup>2</sup> Section 212.04(1)(b), F.S.

<sup>3</sup> Section 212.03(1)(a), F.S.

<sup>4</sup> Section 212.031, F.S. The 4.5 percent rate is required to be reduced to 2 percent beginning the second month after the Department of Revenue is notified by the Office of Economic and Demographic Research that the Unemployment Compensation Trust Fund balance exceeds \$4,071,519,600. Which is currently estimated to be met in March 2024. See The Office of Economic and Demographic Research, Florida Legislature, *Unemployment Compensation Trust Fund*, January 2024, available at <http://edr.state.fl.us/Content/conferences/unemployment-compensation-trust-fund/January2024ForecastSummary.pdf> (last visited Feb. 14, 2024).

<sup>5</sup> Section 212.07(2), F.S.

<sup>6</sup> Section 212.055, F.S.

<sup>7</sup> Section 212.054(2)(a), F.S.

<sup>8</sup> FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2024*, available at [https://floridarevenue.com/Forms\\_library/current/dr15dss.pdf](https://floridarevenue.com/Forms_library/current/dr15dss.pdf) (last visited Feb. 14, 2024).

<sup>9</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>10</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

<sup>11</sup> *See* ss. 192.001(2) and (16), F.S.

<sup>12</sup> Section 197.162, F.S.; *see also* Fla. Dep’t of Revenue, *Tax Collector Calendar*, available at <https://floridarevenue.com/property/Documents/tccalendar.pdf> (last visited Feb. 14, 2024).

The Florida Constitution prohibits the state from levying ad valorem taxes<sup>13</sup> and limits the Legislature's authority to provide for property valuations at less than just value, unless expressly authorized.<sup>14</sup>

### **Overview of Florida Corporate Income Tax**

Florida levies a 5.5 percent tax on certain income of corporations and financial institutions doing business in Florida.<sup>15</sup> Florida utilizes the taxable income determined for federal income tax purposes as a starting point to determine the total amount of Florida corporate income tax due.<sup>16</sup> This means that a corporation paying taxes in Florida generally receives the same benefits from deductions allowed when determining taxable income for federal tax purposes as it does when determining taxable income for state taxation purposes.

Florida provides various tax benefits for certain corporate activities. These tax benefits take the form of subtractions, which reduce the amount of income that is subject to tax, exemptions, which prohibit taxation on certain levels of income, and tax credits, which are a dollar-for-dollar reduction of a corporation's tax liability.

### **Overview of Florida Documentary Stamp Tax**

Florida levies a documentary stamp tax on certain documents executed, delivered, or recorded in Florida. The most common examples are documents that transfer an interest in Florida real property, such as deeds and mortgages, and written obligations to pay money, such as promissory notes.<sup>17</sup>

The tax on deeds and other documents related to real property is 70 cents per \$100,<sup>18</sup> and the tax on written obligations to pay money is 35 cents per \$100.<sup>19</sup> The tax levied on written obligations to pay money may not exceed \$2,450.<sup>20</sup>

### **Overview of Insurance Premium Tax**

Florida imposes a 1.75 percent tax on most Florida insurance premiums, a 1 percent tax on annuity premiums; and a 1.6 percent tax on self-insurers.<sup>21</sup> In addition, some insurers pay a retaliatory tax to the extent the insurer's state of domicile would impose a greater tax burden than Florida imposes.

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<sup>13</sup> FLA. CONST. art. VII, s. 1(a).

<sup>14</sup> See FLA. CONST. art. VII, s. 4.

<sup>15</sup> Section 220.11(2), F.S.

<sup>16</sup> Section 220.12, F.S.

<sup>17</sup> Fla. Dep't of Revenue, *Florida Documentary Stamp Tax*, available at [https://floridarevenue.com/taxes/taxesfees/pages/doc\\_stamp.aspx](https://floridarevenue.com/taxes/taxesfees/pages/doc_stamp.aspx) (last visited Feb. 19, 2024).

<sup>18</sup> Section 201.02(1)(a), F.S.

<sup>19</sup> Sections 201.07 and 201.08(1)(b), F.S.

<sup>20</sup> Section 201.08(1)(a), F.S.

<sup>21</sup> Sections 624.509, F.S. and s. 624.4621, F.S.

Specific current law discussion related to the provisions of bill are provided in Section III. Effects of Proposed Changes.

### III. Effect of Proposed Changes:

#### Section 1 – Tourist Development Tax Project Expenditure Limitation

##### *Present Situation*

Counties are authorized to levy five separate taxes on transient rental transactions (tourist development taxes or TDTs).<sup>22</sup> Depending on a county's eligibility to levy such taxes, the maximum potential tax rate varies:

- The original TDT may be levied at the rate of 1 or 2 percent.<sup>23</sup>
- An additional 1 percent tax may be levied by counties who have previously levied the original TDT at least three years.<sup>24</sup>
- A high tourism impact tax may be levied at an additional 1 percent.<sup>25</sup>
- A professional sports franchise facility tax may be levied up to an additional 1 percent.<sup>26</sup>
- An additional professional sports franchise facility tax no greater than 1 percent may be imposed by a county that has already levied the professional sports franchise facility tax.<sup>27</sup>

Each county that levies tourist development taxes is required to have a tourist development council consisting of county residents who are appointed by the county governing board. The tourist development council makes recommendations to the county governing board for the effective operation of special projects or for uses of the TDT revenue.<sup>28</sup>

Additionally, for the original 1 or 2 percent TDT, the tourist development council must submit a tourist development plan to the governing board of the county. The plan must be submitted before a referendum to enact or renew the ordinance levying the tax.<sup>29</sup> The plan must include:

- The anticipated net tax revenue to be derived by the county for the two years following the tax levy.
- The tax district in which the enactment or renewal of the ordinance levying and imposing the TDT is proposed.
- A list of the proposed uses of the tax by specific project or special use and the approximate cost or expense allocation for each specific project or special use.<sup>30</sup>

<sup>22</sup> Section 125.0104, F.S. "Transient rental" is consider to be the rental or lease of any accommodation for a term of six months or less. *See* s. 125.0104(3)(a)1., F.S.

<sup>23</sup> Section 125.0104(3)(c), F.S. Sixty-two of the 67 counties levy this tax. Each levies the maximum rate of 2 percent.

<sup>24</sup> Section 125.0104(3)(d), F.S. Fifty-six of the eligible 59 counties levy this tax.

<sup>25</sup> Section 125.0104(3)(m), F.S. Ten of the 14 eligible counties levy this tax.

<sup>26</sup> Section 125.0104(3)(l), F.S. Forty-six of the 67 counties levy this tax.

<sup>27</sup> Section 125.0104(3)(n), F.S. Thirty-six of the eligible 65 counties levy this tax.

<sup>28</sup> Section 125.0104(4)(e), F.S.

<sup>29</sup> Section 125.0104(4)(c), F.S. The provisions found in s. 125.0104(4)(a)-(d), F.S., do not apply to the additional 1% tax, high tourism impact tax, the professional sports franchise facility tax, or the additional professional sports franchise facility tax.

<sup>30</sup> *Id.*

After submission of the plan to the governing board of the county, the governing board must adopt the plan as part of the ordinance levying the tax.<sup>31</sup> The ordinance must be approved by a countywide referendum held at a general election.<sup>32</sup> The plan may not be substantially amended after the enactment or renewal of the ordinance levying the TDT, except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.<sup>33</sup>

The revenues derived from TDTs may be used for:<sup>34</sup>

- The acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation, or promotion of certain publicly owned convention centers, sports stadiums, sports arenas, coliseums, auditoriums, aquariums, or museums. Revenue may also be used to secure revenue bonds for these purposes.
- Promoting certain publicly owned zoos. Revenue may also be used to secure revenue bonds for this purpose.
- Promoting and advertising tourism.
- Funding convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies, or by contract with chambers of commerce or similar associations in the county.
- Financing beach park facilities or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control.<sup>35</sup> Revenue may also be used to secure revenue bonds for these purposes.
- In counties with populations less than 950,000, the acquisition, construction, extension, enlargement, remodeling, repair, or improvement, maintenance, operation, or promotion of certain publicly owned zoos, fishing piers, or nature centers.
- If certain requirements are met, acquiring, constructing, extending, enlarging, remodeling, repairing, improving, maintaining, operating, or financing public facilities<sup>36</sup> if the public facilities are needed to increase tourist-related business activities and are recommended by the county tourist development council.
- If certain requirements are met, reimbursing public safety expenses, including emergency medical and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area.

### ***Proposed Changes***

The bill prohibits a tourist development plan from allocating more than 25 percent of the tax revenue received for a fiscal year to fund an individual project unless the governing board of the county approves the use by a supermajority vote.

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<sup>31</sup> Section 125.0104(4)(d), F.S.

<sup>32</sup> Sections 125.0104(4)(a) and (6), F.S.

<sup>33</sup> Section 125.0104(4)(d), F.S.

<sup>34</sup> Section 125.0104(5), F.S.

<sup>35</sup> In counties with populations less than 100,000, up to 10 percent of TDT revenues may be used for financing beach park facilities. *See s. 125.0104(5)(a)5.*, F.S.

<sup>36</sup> Public facilities include major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. *See s. 125.0104(5)(a)6.*, F.S.



## Sections 2 and 3 – Construction Work in Progress

### *Present Situation*

Personal property, for property tax purposes, is divided into four categories: household goods, intangible personal property, inventory, and tangible personal property.<sup>37</sup>

Tangible personal property is assessed at just value on January 1, except for “construction work in progress” if it is not substantially completed.<sup>38</sup> “Construction work in progress” is deemed substantially completed when it is connected with the preexisting, taxable, operational system or facility.<sup>39</sup>

“Tangible personal property” means all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself. Excluded from the definition are motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, which are subject to a license tax, and inventory and household goods.<sup>40</sup>

“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.<sup>41</sup>

### *Proposed Changes*

The bill establishes the date in which tangible personal property constructed or installed by an electric utility is deemed substantially completed to be the earlier of:

- When all permits or approvals required for commercial operation have been received or approved; or
- One year after being connected to preexisting, taxable, operational system or facility.

These changes first apply to the 2024 tax roll.

## Sections 4, 11, and 12 – Extend the Time to Commence Rebuild of Homestead Property Damaged or Destroyed

### *Present situation*

#### Homestead Exemption for Damaged Property

When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, a property may continue to receive a homestead exemption if:

<sup>37</sup> Section 192.001(11), F.S.

<sup>38</sup> Section 192.042(2), F.S.

<sup>39</sup> Section 192.001(11)(d), F.S.

<sup>40</sup> *Id.*

<sup>41</sup> *Id.*

- The property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt.
- The property owner does not claim a homestead exemption on any other property or otherwise violate the requirements for homestead exemption.
- The property owner begins repairing or rebuilding the homestead property within 3 years after January 1 following the damage or destruction.<sup>42</sup>

#### Assessment of Damaged Homestead Property

Under current law, changes, additions, or improvements to homestead property are assessed at just value on January 1 after the changes, additions, or improvements are substantially completed.

However, changes, additions, or improvements that replace all or a portion of homestead property damaged or destroyed by misfortune or calamity, including ancillary improvements, shall be assessed upon substantial completion using the homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, which may be grown in intervening years. Homestead property is eligible for such assessment if:

- The square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction; or
- The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet.

Property changed or improved in excess of these thresholds must be assessed at just value.

The changes, additions, or improvements must be commenced within 3 years after the January 1 following the damage or destruction of the homestead.<sup>43</sup>

#### *Proposed changes*

The bill extends from 3 years to 5 years the time in which commencement to rebuild homestead property must begin to maintain a "pre-damage" assessment and exemption.

These changes first apply to the 2025 tax roll.

### **Sections 4, 5, 6, 9, 10, 12, 13, 14, and 17 – Property Tax Payment Relief and Notification Requirements**

#### *Present Situation*

##### Errors in Property Assessment

Errors made in the assessment of homestead, non-homestead residential, and nonresidential property may be corrected in the following ways:

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<sup>42</sup> Section 196.031(7), F.S.

<sup>43</sup> Section 193.155(4), F.S.

- Errors which are due to a material mistake of fact concerning an essential characteristic of the property require the recalculation of the just value and assessed value for every year in which the error existed, including the year in which the mistake occurred.<sup>44</sup>
- Changes, additions, or improvements to the property that are not assessed at just value as of the first January 1 after they were substantially completed, requires the property appraiser to determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected in a manner consistent with annual assessment limitations provided under the law.<sup>45</sup>
- An assessment for property which was not taxed, in other words, property that “escaped taxation,” may be corrected by one of the methods described above.<sup>46</sup>

Florida courts have upheld the authority of the Legislature, through appropriate legislation, to provide for the collection of back taxes on taxable property that has escaped taxation for previous years through an error of the property appraiser or the failure of the property owner to properly pay.<sup>47</sup> When a property has escaped taxation, assessments for back taxes may only be made for periods within the previous 3 years.<sup>48</sup> To settle the question of the meaning of “escaped taxation,” The Florida Supreme Court held, “[p]roperty has ‘escaped taxation,’ for purposes of statute permitting appraisers to assess back taxes, when it is not taxed, not when it is under-taxed because of a mistaken under-valuation.”<sup>49</sup>

#### Improper Receipt of an Assessment Limitation

The homestead assessment limitation known as “Save Our Homes,” limits the amount by which the property’s assessed value may increase annually to the lesser of 3 percent or the change in the consumer price index during the previous calendar year.<sup>50</sup> The Save Our Homes limitation is applied to the assessment made for school districts and non-school districts.

The amount by which non-homestead residential and nonresidential property may increase from the prior assessment is limited to 10 percent of the prior year. This limitation is applied only to non-school district assessments.<sup>51</sup>

Upon a determination by the property appraiser, a person improperly receiving an assessment limitation on homestead, non-homestead residential, and nonresidential property for any year within the prior 10 years will receive a notice of intent to record a tax lien against any property in the county owned by the person. The notice must identify the property. Such property that is situated in this state is subject to payment of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per year. The property appraiser must give the

<sup>44</sup> Sections 193.155(9)(a), 193.1554(9)(a), and 193.1555(9)(a), F.S.

<sup>45</sup> Sections 193.155(9)(b), 193.1554(9)(b), and 193.1555(9)(b), F.S.

<sup>46</sup> Sections 193.155(9)(c), 193.1554(9)(c), and 193.1555(9)(c), F.S.

<sup>47</sup> See, e.g., *Robbins v. Kornfield*, 834 So. 2d 955 (Fla. 3d DCA 2003); *State v. Beardsley*, 94 So. 660 (Fla. 1922); *Wade v. Murrhee*, 78 So. 536 (Fla. 1918); *Bloxham v. Florida Cent. & P.R. Co.*, 17 So. 902 (Fla. 1895).

<sup>48</sup> Section 193.092, F.S.

<sup>49</sup> *Furst v. DeFrances*, 332 So. 3d 951 (Fla. 2021).

<sup>50</sup> FLA. CONST. art. VII, s. 4(d)

<sup>51</sup> FLA. CONST. art. VII, s. 4(g) and (h).

property owner 30 days to pay taxes and applicable penalties and interest before the property appraiser may file a lien.<sup>52</sup>

When a person who is entitled to a homestead exemption, inadvertently receives homestead assessment limitations following a change of ownership, the assessment is corrected by way of recalculating the just value and assessed value for every year in which the error existed. In such case, the person is not required to pay the unpaid taxes, penalties, or interest.<sup>53</sup>

Penalty and interest is not assessed when an assessment limitation is granted by the property appraiser as a result of a clerical mistake or an omission.<sup>54</sup>

#### Homestead Exemptions Erroneously Granted

Section 196.161, F.S., provides a mechanism for the recovery of taxes from persons erroneously granted a homestead exemption. Subsection (1)(b) provides that if the property appraiser determines that a person was not entitled to a homestead exemption for any time within the prior 10 years, then the property appraiser must record a tax lien against the property. In addition to the property being liable for all exempted taxes, there is a penalty of 50 percent of the unpaid taxes for each year, plus 15 percent interest per year. The property appraiser must give the property owner 30 days to pay taxes and applicable penalties and interest before the property appraiser may file a lien. However, penalties and interest are not due when the exemption was improperly granted as a result of a clerical error or omission by the property appraiser.

#### Application for Exemption

An annual application for exemption must be made by a person or organization who, on January 1, has the legal title to real or personal property which is entitled to exemption from taxation as a result of its ownership and use. Applications must be filed by March 1 with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use.<sup>55</sup>

Annual application for exemption may be waived at the request of the property appraiser and by a majority vote of a county's governing body.<sup>56</sup> Refiling an application is required when any property granted an exemption:

- Is sold or disposed of;
- When the ownership changes in any manner;
- When the homestead exemption applicant ceases to use the property as a homestead; or
- When the status of the owner changes so as to change the exemption status of the property.<sup>57</sup>

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<sup>52</sup> Sections 193.155(10), 193.1554(10), and 193.1555(10), F.S.

<sup>53</sup> Section 193.155(10), F.S.

<sup>54</sup> Section 193.092, F.S.

<sup>55</sup> Section 193.031(1)(a), F.S.

<sup>56</sup> Section 193.011(9)(a), F.S. A county may not waive the annual application or statement requirement for the Economic Development Ad Valorem Tax Exemption. *Id.* See also s. 196.1995, F.S.

<sup>57</sup> Section 193.031(9)(a), F.S.

Governing bodies, in their deliberations on whether to waive the requirement of annual application, must consider the possibility of fraudulent exemption claims which may occur due to the waiver.<sup>58</sup>

A property owner granted an exemption who is no longer required to file an annual application must notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to notify the property appraiser of such changes and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted plus 15 percent interest per year and a penalty of 50 percent of the taxes exempted.<sup>59</sup>

#### Homestead Exemption Forms

The Department of Revenue (department) must provide forms which are to be filed by taxpayers claiming to be entitled to a homestead exemption.<sup>60</sup>

The forms must require the taxpayer to furnish certain information to the property appraiser for the purpose of determining that the taxpayer is a permanent resident.<sup>61</sup>

The forms must also contain the following:

- Notice of the tax lien which can be imposed pursuant to s. 196.161.
- Notice that information contained in the application will be provided to the department and may also be provided to any state in which the applicant has previously resided.
- A requirement that the applicant read or have read to him or her the contents of the form.<sup>62</sup>

#### Notice of Proposed Property Taxes and Non-Ad Valorem Assessments

Property appraisers must prepare and deliver to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes. The notice shows the taxpayer's property taxes in the preceding year, his taxes for the current year if no budget changes are made, and his taxes for the current year under the proposed budgets and millage rates of the taxing authorities.<sup>63</sup>

If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice may contain a notice of proposed or adopted non-ad valorem assessments.<sup>64</sup>

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<sup>58</sup> *Id.*

<sup>59</sup> *Id.*

<sup>60</sup> Section 196.121(1), F.S.

<sup>61</sup> Section 196.121(2), F.S. Section 196.012(16), F.S., defines "permanent resident" as a person who has established a permanent residence. The term "permanent residence" means that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred.

<sup>62</sup> Section 196.121(3), F.S.

<sup>63</sup> Section 200.069, F.S.

<sup>64</sup> Section 200.065(10)(a), F.S.

### ***Proposed changes***

#### Errors in Property Assessments

The bill makes the following changes to the provisions on how a property appraiser must correct the assessment of homestead, non-homestead residential, and nonresidential property:

- When the error is due to a material mistake of fact concerning an essential characteristic of the property, the bill requires that the recalculated values shall be first applied to the tax roll in the year the mistake is discovered. No back taxes shall be due for any year as a result of recalculations under this paragraph.
- When the error results from changes, additions, or improvements to property not being assessed at just value as of the first January 1 after it was substantially completed, the bill provides that if a building permit was required and had not been issued by the county, the assessment may be corrected from the later of the year following substantial completion or 10 years prior to the error being discovered. No back taxes shall be due for any year.
- When property has not been assessed, the bill repeals the authority to issue back assessments.

#### Improper Receipt of an Assessment Limitation

The bill includes additional information that must be provided to a taxpayer when the property appraiser serves upon him or her a notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, for which years unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated.

For homestead, non-homestead residential, and nonresidential property, the bill states that a person need not pay the unpaid taxes, penalties, or interest if the property appraiser improperly granted the property assessment limitation as a result of a clerical mistake or an omission.

#### Homestead Exemptions Erroneously Granted

The bill includes additional information that must be provided to a taxpayer when the property appraiser serves upon him or her a notice of tax lien. The information must explain why the owner is not entitled to the homestead exemption, for which years unpaid taxes, penalties, and interest are due, and the manner in which unpaid taxes, penalties, and interest have been calculated.

#### Application for Exemption

The bill states that if an exemption is granted as a result of a clerical mistake or an omission by the property appraiser, the taxpayer need not pay the unpaid taxes, penalties, or interest.

#### Homestead Exemption Forms

The bill adds an additional criterion that must be included on the form created by the department and submitted to the property appraiser by the taxpayer. The form must include examples of activities that may affect eligibility for homestead exemptions, including, but not limited to, rental of homestead property or establishment of permanent residency at another property.

#### Notice of Proposed Property Taxes and Non-Ad Valorem Assessments

Rather than the local governing board levying non-ad valorem assessments requesting that the property appraiser include such non-ad valorem assessments, the bill allows the property appraiser to make such request of the local governing board.

In addition, the bill creates s. 195.028, F.S., whereby, upon the request of a property appraiser, the department must develop multi-language versions of forms prescribed by the department, if translation resources are reasonably available. Such forms must contain English and may include one or more requested languages other than English. The department shall develop a flyer or brochure that shall be posted to the department's and each property appraiser's website informing taxpayers of examples of activities that may affect eligibility for ad valorem property tax exemptions, including but not limited to, rental of homestead property or establishment of permanent residency at another property.

These changes first apply to the 2025 tax roll.

## **Sections 7 and 8 – Renewable Energy Source Devices – Biogas**

### ***Present Situation***

#### Limitations on Assessment of Real Property

Current law prohibits a property appraiser who is determining the assessed value of real property from considering any increase in the just value of residential property or 80 percent of the just value of non-residential property attributable to the installation of a renewable energy source device.<sup>65</sup> The law applies to a renewable energy source device installed on or after January 1, 2013, on new and existing residential real property, and to a renewable energy source device installed on or after January 1, 2018, to all other real property.<sup>66</sup>

The term “renewable energy source device” means any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits:

- Solar energy collectors, photovoltaic modules, and inverters.
- Storage tanks and other storage systems, excluding swimming pools used as storage tanks.
- Rockbeds.
- Thermostats and other control devices.
- Heat exchange devices.
- Pumps and fans.
- Roof ponds.
- Freestanding thermal containers.
- Pipes, ducts, refrigerant handling systems, and other equipment used to interconnect such systems; however, such equipment does not include conventional backup systems of any type.
- Windmills and wind turbines.
- Wind-driven generators.
- Power conditioning and storage devices that use wind energy to generate electricity or mechanical forms of energy.

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<sup>65</sup> Section 193.624(2), F.S.

<sup>66</sup> Section 193.624(3), F.S.

- Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.<sup>67</sup>

#### Partial Exemption of Tangible Personal Property

Tangible personal property (TPP) taxes apply to persons conducting business operations. Anyone who owns TPP and has a proprietorship, partnership, corporation, who leases, lends, or rents property, or who is a self-employed agent or contractor, must file a TPP return to the property appraiser by April 1 each year.<sup>68</sup> Each tangible personal property tax return is eligible for an exemption from ad valorem taxation of up to \$25,000 of assessed value.<sup>69</sup> A single return must be filed for each site in the county where the owner of tangible personal property transacts business.<sup>70</sup>

#### Biogas and Renewable Natural Gas

Renewable Natural Gas (RNG) is biogas<sup>71</sup> that has been upgraded or refined for use in place of fossil natural gas. Under Florida Law, RNG is defined in s. 366.91(f), F.S., as “anaerobically generated biogas, landfill gas, or wastewater treatment gas refined to a methane content of 90 percent or greater which may be used as a transportation fuel or for electric generation or is of a quality capable of being injected into a natural gas pipeline.”<sup>72</sup>

Sources of biogas that are later refined to produce RNG include organic waste from food, agriculture, wastewater treatment and landfills.<sup>73</sup> In order to complete the process of converting biogas into RNG, facilities capture the biogas, “clean” it to pipeline standards, and then inject it into the pipeline for customer use.<sup>74</sup> At least three facilities in Florida are converting biogas into RNG,<sup>75</sup> with more in development.<sup>76</sup>

#### ***Proposed Changes***

The bill expands the ad valorem tax benefits for renewable energy source devices to include facilities used to capture and convert biogas to RNG. Specifically, it expands the definition of “renewable energy source device” used under both ss. 193.624 and 196.182, F.S., to include equipment that collects, transmits, stores or uses energy derived from biogas, as defined in s.

<sup>67</sup> Section 193.624(1), F.S.

<sup>68</sup> Section 193.062, F.S.; *see also* Fla. Dep’t of Revenue, *Tangible Personal Property*, [https://floridarevenue.com/property/Pages/Taxpayers\\_TangiblePersonalProperty.aspx](https://floridarevenue.com/property/Pages/Taxpayers_TangiblePersonalProperty.aspx) (last visited Feb. 19, 2024).

<sup>69</sup> Section 196.183(1), F.S.

<sup>70</sup> Section 196.183(1), F.S.

<sup>71</sup> Section 366.91(2)(a), F.S., defines “biogas” as a mixture of gases produced by the biological decomposition of organic materials which is largely comprised of carbon dioxide, hydrocarbons, and methane gas.

<sup>72</sup> *See* s. 212.08(5)(v)1., F.S.

<sup>73</sup> U.S. Environmental Protection Agency, *An Overview of Renewable Natural Gas from Biogas*, available at [https://www.epa.gov/sites/default/files/2020-07/documents/lmop\\_rng\\_document.pdf](https://www.epa.gov/sites/default/files/2020-07/documents/lmop_rng_document.pdf) (last visited Feb. 19, 2024).

<sup>74</sup> Tampa Electric Company/TECO Peoples Gas, Presentation on Florida’s Energy Future (Liquefied Natural Gas, Renewable Natural Gas, and Small Modular Reactors), (Feb. 14, 2024), slide 5, *available at* <https://www.myfloridahouse.gov/Sections/Documents/loadaddoc.aspx?PublicationType=Committees&CommitteeId=3226&Session=2024&DocumentType=Meeting+Packets&FileName=ecc+12-6-23.pdf> (last visited Feb. 19, 2024).

<sup>75</sup> *Id.* at slide 10, 12-16.

<sup>76</sup> Nasdaq, *Chesapeake Utilities Corporation to Develop its First RNG Facility in Florida* (Feb.19, 2024), <https://www.nasdaq.com/press-release/chesapeake-utilities-corporation-to-develop-its-first-rng-facility-in-florida-2023-02> (last visited February 4, 2024) (Chesapeake Utilities Corporation is installing a dairy manure renewable natural gas facility in Madison County, Florida).



366.91, F.S. Under the bill, such equipment includes pipes, equipment, structural facilities, structural support, and any other machinery integral to the interconnection, production, storage, compression, transportation, processing, and conversion of biogas from landfill waste, livestock farm waste, including manure, food waste, or treated wastewater into renewable natural gas as defined in s. 366.91, F.S.

The bill incorporates natural gas pipelines or distribution systems to the current exclusion from such benefit for equipment on the distribution or transmission side of the point at which a renewable energy source device is interconnected.

These changes first apply to the 2025 tax roll.

### **Sections 15 and 16 – Increase in an Ad Valorem Tax Exemption for Disabled Ex-servicemembers**

#### *Present Situation*

The Florida Constitution provides several property tax exemptions and discounts for disabled veterans and their surviving spouses. These include:

- A complete exemption for property owned and used as a homestead by a veteran with a total and permanent service-connected disability.<sup>77</sup>
- A complete exemption for property owned and used as a homestead by a veteran with a total service-connected disability that confines him or her to a wheelchair.<sup>78</sup> Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.<sup>79</sup>
- A complete exemption for property owned and used as a homestead by the unremarried surviving spouse of a veteran who died while on active duty if the veteran was a permanent resident of Florida on the day he or she died.<sup>80</sup>
- A discount on homestead property taxes for certain combat-disabled veterans who are age 65 or older.<sup>81</sup> The discount is calculated as a percentage equal to the percentage of the veteran's permanent, service-connected disability.<sup>82</sup> The discount is applied as a reduction to the taxable value of the homestead property.<sup>83</sup>

Article VII, s. 3(b) of the State Constitution, requires that general law establish an exemption of property tax for widows and widowers, and persons who are blind or totally and permanently disabled. The value of these exemptions may be provided by general law, with a constitutional minimum of \$500.<sup>84</sup> Subsections (1) and (2) of s. 196.101, F.S., exempt the total value of a homestead used and owned by a person who is totally and permanently disabled.

<sup>77</sup> FLA. CONST. art. VII, s. 3(b); s. 196.081, F.S.

<sup>78</sup> FLA. CONST. art. VII, s. 3(b); s. 196.091(1), F.S.

<sup>79</sup> Section 196.091(3), F.S.

<sup>80</sup> FLA. CONST. art. VII, s. 6(f); s. 196.081(4) F.S.

<sup>81</sup> FLA. CONST. art. VII, s. 6(e); s. 196.082, F.S.

<sup>82</sup> Section 196.082(2), F.S.

<sup>83</sup> Section 196.082(6), F.S.

<sup>84</sup> FLA. CONST. art. VII, s. 3(b).

Section 196.24, F.S.,<sup>85</sup> provides a \$5,000 property tax exemption to any resident ex-servicemember<sup>86</sup> who was honorably discharged and has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime service.<sup>87</sup> This exemption is extended to an unmarried surviving spouse of a disabled ex-servicemember.<sup>88</sup>

### ***Proposed Changes***

The bill provides for an increase in the value of the ad valorem tax exemption for disabled ex-servicemembers from \$5,000 to \$10,000.

This increase first applies to the 2025 tax roll.

## **Sections 18 and 19 – Home Equity Conversion Mortgages**

### ***Present Situation***

A home equity conversion mortgage (HECM), also known as a reverse mortgage, allows borrowers to convert part of their home equity into payments from a lender while remaining in their homes.<sup>89</sup>

The Code of Federal Regulations (C.F.R.)<sup>90</sup> defines a HECM as a “nonrecourse consumer credit obligation in which:

- A mortgage, deed of trust, or equivalent consensual security interest securing one or more advances is created in the consumer's principal dwelling.
- Any principal, interest, or shared appreciation or equity is due and payable (other than in the case of default) only after the consumer dies, the dwelling is transferred, or the consumer ceases to occupy the dwelling as a principal dwelling.”<sup>91</sup>

Most HECMs are under the Federal Housing Administration’s Home Equity Conversion Mortgage program, which provides insurance for HECMs.<sup>92</sup> The program’s purpose is to meet the special needs of elderly homeowners and to increase the number of lenders making HECMs for elderly homeowners.<sup>93</sup> In order for a borrower to participate in this program, borrowers must

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<sup>85</sup> This statutory provision was created by ch. 69-55, Laws of Fla. However, it was preceded by s. 192.11, F.S., as authorized by Art. IX, s. 9 of the Florida Constitution (1885). That provision in the constitution provided that: “There shall be exempt from taxation property to the value of five hundred dollars to every widow and to every person who is a bona fide resident of the State and has lost a limb or been disabled in war or by misfortune.”

<sup>86</sup> Section 196.012(19), F.S., defines “ex-servicemember” as any person who has served as a member of the United States Armed Forces on active duty or state active duty, a member of the Florida National Guard, or a member of the United States Reserve Forces.

<sup>87</sup> The U.S. Department of Veterans Affairs determines the severity of a veteran’s disability based on evidence submitted by the veteran or present in the veteran’s military records. This results in a disability rating from 0% to 100% in 10% increments. U.S. DEP’T. OF VETERANS AFFAIRS, *Compensation*, <https://www.benefits.va.gov/compensation/rates-index.asp> (last visited Feb. 19, 2024).

<sup>88</sup> Section 196.24(1), F.S.

<sup>89</sup> Government Accountability Office (GAO), *Reverse Mortgages, FHA Needs to Improve Monitoring and Oversight of Loan Outcomes and Servicing*, 2019, available at <https://www.gao.gov/assets/gao-19-702.pdf> (last visited Feb. 9, 2024).

<sup>90</sup> See 12 C.F.R. s. 1026.33(a).

<sup>91</sup> 12 C.F.R. s. 1026.33(a).

<sup>92</sup> *Supra* note 89.

<sup>93</sup> 24 C.F.R. s. 206.1 and 12 U.S.C.A. s. 1715z-20.

meet eligibility requirements, such as being 62 years of age or older,<sup>94</sup> be on the title to property,<sup>95</sup> and occupy the property as their principal residence.<sup>96</sup>

There are several terms used in the HECM program.

- **Maximum claim amount:** The lesser of the appraised value of the property,<sup>97</sup> the sales price of the property being purchased as the principal residence, or the national mortgage limit for a one-family residence, which is \$1.1 million in Calendar Year 2024.<sup>98</sup>
- **Principal limit:** The amount of money a borrower can receive from a home equity conversion mortgage.<sup>99</sup> It is calculated by taking into account the age of the youngest borrower or eligible non-borrowing spouse,<sup>100</sup> the expected average mortgage interest rate, and the maximum claim amount.<sup>101</sup>

In states that have a maximum mortgage amount on the mortgage document, HUD policy requires that the lender use 150% of the maximum claim amount.<sup>102</sup> In Florida, this results in the documentary stamp being applied to 150% of the maximum claim amount.<sup>103</sup>

### *Proposed Changes*

The bill requires the documentary stamp tax to be applied to the principal limit amount rather than the maximum claim amount or the stated mortgage amount. “Principal limit” is defined to mean the gross amount of loan proceeds available to the borrower without consideration of any use restrictions. The documentary stamp tax must be calculated based on the principal limit at the time of closing.

The bill clarifies that the changes to the act apply retroactively, but do not create a right to a refund or credit of any tax paid before the effective date of the act.

## **Section 20 – Documentary Stamp Tax on Alarm System Agreements**

### *Present situation*

Alarm system contractors execute promissory notes when installing a new alarm system into real property. Such promissory notes are subject to documentary stamp tax.

<sup>94</sup> 24 C.F.R. s. 206.33.

<sup>95</sup> 24 C.F.R. s. 206.35.

<sup>96</sup> 24 C.F.R. s. 206.39.

<sup>97</sup> The appraised value as determined by the appraisal used in underwriting the loan.

<sup>98</sup> 24 C.F.R. s. 206.3 and U.S. Department of Housing and Urban Development, *How the HECM Programs Works*, available at [https://www.hud.gov/program\\_offices/housing/sfh/hecm/hecmabou](https://www.hud.gov/program_offices/housing/sfh/hecm/hecmabou) (last visited Feb. 19, 2024).

<sup>99</sup> *Supra* note 89.

<sup>100</sup> An “eligible non-borrowing spouse” is a non-borrowing spouse who meets all qualifying attributes for a deferral period. A “deferral period” is the period of time following the death of the last surviving borrower during which the due and payable status of a HECM is deferred for an eligible non-borrowing spouse provided that the qualifying attributes and all other FHA requirements continue to be satisfied. *See* 24 C.F.R. s. 206.3.

<sup>101</sup> 24 C.F.R. s. 206.3.

<sup>102</sup> U.S. Department of Housing and Urban Development, *Home Equity Conversion Mortgages Handbook (4235.1)*, Chapter 6, available at [https://www.hud.gov/program\\_offices/administration/hudclips/handbooks/hsg/4235.1](https://www.hud.gov/program_offices/administration/hudclips/handbooks/hsg/4235.1) (last visited Feb. 19, 2024).

<sup>103</sup> Florida Office of Economic and Demographic Research, *Revenue Estimating Conference*, available at [http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/\\_pdf/impact0209.pdf](http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/_pdf/impact0209.pdf) (last visited Feb. 19, 2024).

***Proposed changes***

The bill amends s. 201.08, F.S., to exempt from documentary stamp tax non-interest-bearing written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, of \$3,500 or less, when given by a customer to an alarm system contractor, as defined in s. 489.505, in connection with the sale of an alarm system, as defined in s. 489.505.

**Section 21 – Local Option Food and Beverage Referendum Requirements*****Present Situation***

In 1967, Florida authorized the municipal resort tax.<sup>104</sup> The law authorized cities and towns meeting certain population requirements located within counties also meeting certain population requirements to levy the tax.<sup>105</sup> The tax could be levied on rentals of hotel rooms and similar accommodations, and it could also be levied on sales of food and certain beverages.<sup>106</sup>

The municipal resort tax continues to be levied today in the cities of Bal Harbour, Surfside, and Miami Beach, all of which are located within Miami-Dade County.

Florida has since authorized Miami Dade County to levy the local option food and beverage tax.<sup>107</sup> The local option food and beverage tax consists of two taxes: a 2 percent tax on the sale of food, beverages, and alcoholic beverages sold in hotels and motels, and a 1 percent tax on the sale of food, beverages, and alcoholic beverages sold at an establishment licensed by the state to sell alcoholic beverages on site.<sup>108</sup>

The local option food and beverage tax may not be levied in a city or town that levies the municipal resort tax. However, a city or town levying the municipal resort tax may impose the 1-percent local option food and beverage tax if the levy is approved by a majority of the registered electors in such city or town at a referendum held at a general election.<sup>109</sup>

***Proposed Changes***

The bill amends the voter approval requirement to be a majority of the registered electors in such city or town voting in a referendum rather than a majority of the registered electors in such city or town.

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<sup>104</sup> Chapter 67-930, Laws of Fla.

<sup>105</sup> Section 1, ch. 67-930, Laws of Fla.

<sup>106</sup> Section 1, ch. 67-930, Laws of Fla.

<sup>107</sup> Section 212.0306, F.S.

<sup>108</sup> Section 212.0306(1), F.S.

<sup>109</sup> Section 212.0306(2)(d), F.S.

## Section 22 – Indigent Care and Trauma Center Surtax

### *Present Situation*

Counties are authorized to levy discretionary sales surtaxes on transactions subject the state’s sales tax for specific purposes.<sup>110</sup> The Indigent Care and Trauma Center Surtax<sup>111</sup> consists of two separate levies for different groups of eligible counties:

- Non-consolidated counties that have a total population of **800,000 or more** (excluding Miami-Dade County) may impose, subject to an extraordinary vote of the county’s governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents.<sup>112</sup>
- Non-consolidated counties with a total population of **less than 800,000** may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to ch. 395, F.S.

During the 2023-2024 local fiscal year, the single county levying this surtax, Hillsborough, is estimated to collect \$195 million in revenue.<sup>113</sup>

Although Duval County has a total population greater than 800,000, it may not levy this surtax because it is a consolidated county government.<sup>114</sup>

### *Proposed Changes*

The bill amends the Indigent Care and Trauma Center Surtax to remove the restriction that a county must not be consolidated with that of one or more municipalities. This change will result in Duval County being authorized to levy a surtax not to exceed 0.5 percent for the purpose of funding health care services for qualified residents.

## Sections 23 and 31 – Automatic Extension of the Filing Deadline for Corporate Income Tax and Sales and Use Tax Taxpayers

### *Present situation*

#### Corporate Income Tax

Under Florida law, the due dates to file tax returns related to corporate income tax are tied to the due dates of the related federal return. Florida corporations must file income tax returns on or before the first day of the 5th month following the close of the taxable year or the 15th day following the federal due date.<sup>115</sup>

<sup>110</sup> Section 212.054, F.S. See s. 212.055, F.S., for the surtaxes specifically authorized in law.

<sup>111</sup> Section 212.055(4), F.S.

<sup>112</sup> Section 212.055(4)(a), F.S.

<sup>113</sup> The Office of Economic and Demographic Research, The Florida Legislature, *2023 Local Government Financial Information Handbook*, 181 (2024), available at <http://edr.state.fl.us/Content/local-government/reports/lghf23.pdf> (last visited Feb. 13, 2024).

<sup>114</sup> *Id.*

<sup>115</sup> Section 220.222(1), F.S. Some partnerships are also required to file informational returns. These returns are due on or before the first day of the 4th month after the close of the taxable year.

When a Florida corporation is granted an extension of time to file its federal return – usually six months – the taxpayer may file an extension of time to file its Florida return.<sup>116</sup> If granted, the extended Florida due date will be the 15th day after the expiration of the federal extension, or until the expiration of six months from the original due date, whichever occurs first.<sup>117</sup> If a taxpayer extends the time to file its Florida return, the taxpayer must file a tentative tax return and make a tentative tax payment.<sup>118</sup>

### Sales and Use Tax

Persons desiring to engage in or conduct business in this state as a dealer must first apply with Department of Revenue (department) as a dealer.<sup>119</sup> Each dealer must file a return and remit the tax due on or before the 20<sup>th</sup> day of the month.<sup>120</sup>

Return filing and tax remittance deadlines for those revenue sources over which the department is granted administrative control<sup>121</sup> may be extended during a declared state of emergency.<sup>122</sup> The Executive Director of the department has authority to extend due dates and waive interest that accrues during such time.<sup>123</sup>

### Recent Relief Granted

Currently, in response to Hurricane Idalia, the department is following the tax relief granted by the Internal Revenue Service, which has extended tax return due dates for eligible taxpayers with original or extended due dates falling on or after August 27, 2023, and before March 1, 2024. Such taxpayers have a due date of March 1, 2024.<sup>124</sup>

Previously, in response to Hurricane Ian, taxpayers that file Florida corporate income tax returns, as well as Florida corporate income tax installment payments, with original due dates or extended due dates falling on or after September 23, 2022, and before March 2, 2023, were granted a due date of March 2, 2023. This tax relief was applicable to affected businesses anywhere in Florida.<sup>125</sup>

Additionally, due dates for the September 2022 and October 2022 reporting periods for taxpayers<sup>126</sup> in six Florida counties were extended to November 23, 2022. Businesses located

<sup>116</sup> Section 220.32, F.S.

<sup>117</sup> Section 220.222(2), F.S.

<sup>118</sup> Section 220.32, F.S.

<sup>119</sup> Section 212.18(3)(a), F.S.

<sup>120</sup> Section 212.11(1)(b), F.S.

<sup>121</sup> Section 213.055, F.S.

<sup>122</sup> See s. 252.36, F.S., Emergency management powers of the Governor.

<sup>123</sup> Section 213.055(2), F.S.

<sup>124</sup> Florida Dep't of Revenue, *General Tax, Corporate Income Tax (CIT) Relief for Hurricane Idalia* <https://floridarevenue.com/taxes/Pages/default.aspx#accordion> (last visited Feb. 13, 2024).

<sup>125</sup> Florida Dep't of Revenue, *Updates and Information, Hurricane Ian, General Tax Administration*, <https://floridarevenue.com/pages/hurricaneian.aspx> (last visited Feb. 13, 2024)

<sup>126</sup> Eligible taxes include sales and use tax (including discretionary sales surtax), reemployment tax, communications services tax, documentary stamp tax (unrecorded documents), governmental leasehold intangible personal property tax, gross receipts tax on utility services, insurance premium tax, lead-acid battery fees (solid waste and surtax), motor fuels taxes, motor vehicle warranty fee, new tire fees (solid waste and surcharge), prepaid wireless E911 fees, rental car surcharge (solid waste and surcharge), severance tax, and tourist development tax.

in Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota counties had until November 23, 2022, to file the September 2022 and October 2022 reporting periods.<sup>127</sup>

***Proposed changes***

**Corporate Income Tax** A taxpayer who has been granted an extension of time to file its federal income tax return due to a federally declared disaster will be granted an automatic extension of 15-days after the due date, including any extensions provided for such federally declared disaster for the filing of the related federal return for the taxable year.

The “disaster extension” is contingent upon the taxpayer having first paid its tentative tax, a requisite for any taxpayer desiring to extend the time for filing its corporate income tax return.

**Sales and Use Tax** The bill grants an automatic 10-day extension from the date for filing a sales and use tax return and remitting the tax when a state of emergency is declared within 5 business days prior to the 20<sup>th</sup> day of the month.

**Sections 24 – Sales Tax Dealer Collection Allowance Permanent Increase**

***Present situation***

Businesses that sell tangible personal property and services that are subject to the Florida sales tax are required to collect the sales tax on the sale and to remit their collections.<sup>128</sup> These businesses are referred to as dealers and are required to file returns<sup>129</sup> and maintain books and records to evidence past sales,<sup>130</sup> which are subject to audit by the department.<sup>131</sup>

For maintaining records and properly reporting and remitting sales tax, dealers are authorized to retain from collected sales tax an amount equal to 2.5 percent of collections on the first \$1,200 dollars of collected sales tax (the “percentage method”), which equates to a maximum of \$30 per return.

***Proposed changes***

The bill replaces the “percentage method” with a flat amount equal to \$45 per return. If the amount of tax due is less than \$45, the allowance is limited to the amount of tax due.

This section of the bill takes effect January 1, 2025.

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<sup>127</sup> Florida Dep’t of Revenue, *Updates and Information, Hurricane Ian, General Tax Administration*, <https://floridarevenue.com/pages/hurricaneian.aspx> (last visited Feb. 13, 2024).

<sup>128</sup> See generally s. 212.06, F.S.

<sup>129</sup> See s. 212.11, F.S.

<sup>130</sup> See s. 212.13, F.S.

<sup>131</sup> *Id.*

## Sections 25, 35, 36, and 37 –Thoroughbred Breeding and Racing at Florida Thoroughbred Tracks

### *Present situation*

Florida produces 7 percent of the annual thoroughbred foal crop in North America.<sup>132</sup> At certain times of the year, Florida has in excess of 15,000 thoroughbreds-in-training located in training centers within Florida.<sup>133</sup>

In 2023, the legislature authorized a distribution from Florida sales tax receipts to the Florida Agricultural Promotional Campaign Trust Fund for Fiscal Years 2023-2024 and 2024-2025 totaling \$55 million.

The annual distribution of \$27.5 million is to be used by the Department of Agriculture and Consumer Services (DACS) to encourage breeding thoroughbred racehorses and thoroughbred racing at thoroughbred tracks in Florida.<sup>134</sup>

Funds are distributed as follows:

- \$5 million to the Florida Thoroughbred Breeders' Association, Inc., to be used for:
  - Purses or purse supplements for Florida-bred or Florida-sired horses that participate in Florida thoroughbred races.
  - Awards to breeders of Florida-bred horses that win, place, or show in Florida thoroughbred races.
  - Awards to owners of stallions who sired Florida-bred horses that win Florida thoroughbred stakes races, if the stallions are registered with the association as Florida stallions.
  - Other racing incentives connected to Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races in Florida.
  - Awards administration.
  - Promotion of the Florida thoroughbred breeding industry.
- \$5 million to Tampa Bay Downs, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facilities and for the maintenance and operation of that facility, pursuant to an agreement with its local majority horsemen's group.
- \$15 million to Gulfstream Park Racing Association, Inc., to be used as purses in thoroughbred races conducted at its pari-mutuel facility and for the maintenance and operation of its facilities, pursuant to an agreement with the Florida Horsemen's Benevolent and Protective Association, Inc.
- \$2.5 million dollars to be distributed as follows:
  - \$2 million dollars to Gulfstream Park Racing Association, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the DACS establishing the rates, procedures, and

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<sup>132</sup> FLA. THOROUGHBRED BREEDERS' AND OWNERS' ASS'N, *Florida-bred Incentives*, <https://www.ftboa.com/horse-capital-of-the-world/> (last visited Feb. 19, 2024).

<sup>133</sup> *Id.*

<sup>134</sup> Section 571.265, F.S.



- eligibility requirements entered into by the permitholder, the association, and the Florida Horsemen's Benevolent and Protective Association, Inc.
- \$500,000 to Tampa Bay Downs, Inc., to be used as purses and purse supplements for Florida-bred or Florida-sired horses registered with the association that participate in thoroughbred races at the permitholder's pari-mutuel facility, pursuant to a written agreement filed with the DACS establishing the rates, procedures, and eligibility requirements entered into by the permitholder, the association, and the local majority horsemen's group at the permitholder's pari-mutuel facility.

On or before the first day of the August following each fiscal year in which a recipient under this section received or used funds pursuant to this section, each such recipient must submit a report to the DACS detailing how all funds were used in the prior fiscal year.

These provisions are repealed on July 1, 2025, unless reviewed and saved from repeal by the Legislature.

### ***Proposed changes***

The bill makes permanent the annual distribution of \$27.5 million from the sales and use tax. The bill also saves from repeal the specific uses of such distribution.

## **Sections 26, 30, and 46 – Individuals with Unique Abilities Tax Credit Program**

### ***Present Situation***

The Legislature adopted a number of provisions in 2016 aimed at improving the quality of life and integration of individuals with disabilities in the workforce.<sup>135</sup> These included modifying the state's equal employment opportunity policy to provide enhanced executive agency employment opportunities for those with a disability; creating the Employment First Act, which requires certain state agencies and organizations to develop an agreement to improve employment outcomes for those with a disability;<sup>136</sup> and creating the Florida Unique Abilities Partner Program to recognize businesses that demonstrate commitment to the independence of individuals who have a disability through employment or support.<sup>137</sup>

### ***Proposed Changes***

The bill creates s. 220.1992, F.S., to provide for a corporate income tax credit for corporations that employ individuals with disabilities in this state. The credit is for \$1 per hour worked, up to \$1,000 per employee per year. The maximum amount of credit that can be earned by a corporation in any year is \$10,000, and unused credits may be carried forward for up to five taxable years. The maximum credit amount that can be awarded statewide is \$5 million per state fiscal year. The credit is available for Fiscal Years 2024-2025, 2025-2026, and 2026-2027.

<sup>135</sup> Chapter 2016-3, Laws of Fla.

<sup>136</sup> The Employment First Florida website is available at <https://www.employmentfirstfl.org/> (last visited Feb. 19, 2024).

<sup>137</sup> The Unique Abilities Partner Program is housed within the Department of Commerce; additional information is available at <https://floridajobs.org/unique-abilities-partner-program> (last visited Feb. 19, 2024).

The bill amends s. 220.02(8), F.S., to include the new tax credit at the end of the Legislature's intended order of tax credit application.

### **Sections 27, 28, and 46 – Adoption of the Internal Revenue Code**

#### ***Present Situation***

Florida maintains its relationship with the federal Internal Revenue Code by each year adopting the federal Internal Revenue Code in effect on January 1 of the year. By doing this, Florida adopts any changes that were made in the previous year to the determination of federal taxable income.

Because Florida relies on federal taxable income to determine Florida taxable income, changes to the calculation of federal taxable income will affect the calculation of Florida taxable income and may increase or decrease Florida tax receipts if Florida adopts the most recent federal Internal Revenue Code. In some instances, Florida has adopted the new federal Internal Revenue Code, but excluded some changes.

#### ***Proposed Changes***

The bill updates Florida's corporate income tax by adopting the federal Internal Revenue Code in effect on January 1, 2024. By adopting the updated code, Florida recognizes the changes made to the code.

These sections of the bill take effect upon the bill becoming a law.

### **Section 29 – Qualified Railroad Reconstruction or Replacement Expenditures**

#### ***Present Situation***

Freight rail is a primary component of Florida's transportation network, managing highway congestion and assisting with supply chain issues. There are a number of freight railroads operating in Florida, all of which fall into three main classifications, based on their annual operating revenue, as follows:

- Class I: \$943,898,958 or more
- Class II: less than \$943,898,958 but in excess of \$42,370,575
- Class III: \$42,370,575 or less.<sup>138</sup>

Class I railroads in Florida are CSX Transportation and Norfolk Southern Railway. The Florida East Coast Railway is the only Class II railroad in Florida and covers 351 miles. As of November 2023, there are about a dozen Class III railroad companies in Florida covering approximately 1,405 miles.<sup>139</sup>

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<sup>138</sup> Florida Department of Transportation, *Florida Rail System Plan – Updated 2023*, available at <https://www.fdot.gov/rail/plans/railplan> (last visited Feb. 17, 2024).

<sup>139</sup> Florida Department of Transportation, *Florida Rail System Plan Chapter 2*, available at [https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/rail/plans/rail/rail-system-plan-2023/rsp-october-version/fdot\\_rsp\\_ch-2\\_ada-\(oct\).pdf?sfvrsn=d4351c09\\_2](https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/rail/plans/rail/rail-system-plan-2023/rsp-october-version/fdot_rsp_ch-2_ada-(oct).pdf?sfvrsn=d4351c09_2) (last visited Feb. 18, 2024).

Class II and Class III railroads that invest in maintaining or improving railroad track in Florida may apply for a credit against corporate income tax.<sup>140</sup> Qualified expenditures must be made on the track that is owned or leased by the railroad and include expenditures for the maintenance of railroad infrastructure or new construction. The credit is equal to 50 percent of the investment in Florida in the prior calendar year, and is limited to the total number of miles the railroad owns or leases in Florida multiplied by \$3,500.

A railroad must submit an application in order to receive a credit. The application must include any documentation or information required by the department to demonstrate eligibility for the credit, including an affidavit certifying that all information is true and correct. Supporting documentation must include a copy of a specified IRS form or its equivalent.

The railroad must submit the application with its tax return. If the qualifying railroad is not a corporate income taxpayer, the railroad must submit the application directly to the department no later than May 1 of the calendar year following the year in which the qualified expenditures were made.

If the credit is not fully used in any one taxable year because of insufficient tax liability on the part of the railroad, or because the railroad is not subject to tax under this chapter, the unused amount may be carried forward for a period not to exceed 5 taxable years or may be transferred under certain circumstances. The credit may be transferred at any time during the 5 taxable years following the taxable year in which the credit was originally earned by the qualifying railroad by written agreement to a taxpayer subject to corporate income tax that:

- transports property using the rail facilities of the qualifying railroad; or
- furnishes railroad-related property or services to any railroad operating in this state; or
- is a railroad.

The department must issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit available for carryover or transfer. The carryover or transferred credit may be used in any of the 5 subsequent taxable years, providing that the corporate income tax liability for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible, after applying other available credits and unused carryovers.<sup>141</sup>

### ***Proposed Changes***

The bill makes the following changes to the application for a credit:

- Removes the requirement that an application is submitted with a tax return. The bill allows an application to be submitted no later than 120 days following the conclusion of the taxable year in which qualified expenditures were incurred.
- Removes the requirement that a railroad provide a copy of a specified IRS form or its equivalent with the application. Instead, the bill specifies that the applicant must provide to the department supporting documentation that includes any relevant information determined by the department to verify eligibility of qualified expenditures made in this

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<sup>140</sup> Section 220.1915, F.S.

<sup>141</sup> In the order provided by section 220.02(8), F.S.

state for the credit. The supporting documentation must include, but is not limited to, the number of track miles owned or leased in this state by the qualifying railroad, description of qualified expenditures, and financial records which are necessary to verify the accuracy of the information.

The bill increases the time for the department to issue a letter from 30 days to 45 days after receipt of a completed application. The letter from the department must indicate the amount of the credit approved. Finally, the bill allows the credits to be transferred to any taxpayer subject to corporate income tax.

### **Sections 32 and 33 – Strong Families Tax Credit Program**

#### ***Present situation***

The Strong Families Tax Credit Program, established in s. 402.62, F.S., was created in 2021 to provide tax credits for businesses that make monetary donations to certain eligible charitable organizations that provide services focused on child welfare and well-being. The tax credits are a dollar-for-dollar credit against certain tax liabilities.

An eligible charitable organization is an organization designated by the Department of Children and Families (DCF) to be eligible to receive funding under this section.<sup>142</sup>

The Department of Children and Families shall designate as an eligible charitable organization an organization that meets all of the following requirements:

- Is exempt from federal income taxation under s. 501(c)(3) of the Internal Revenue Code.
- Is a Florida entity formed under chapter 605, chapter 607, or chapter 617 and whose principal office is located in this state.
- Provides services to:
  - Prevent child abuse, neglect, abandonment, or exploitation;
  - Assist fathers in learning and improving parenting skills or to engage absent fathers in being more engaged in their children’s lives;
  - Provide books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5;
  - Assist families with children who have a chronic illness or a physical, intellectual, developmental, or emotional disability; or
  - Provide workforce development services to families of children eligible for a federal free or reduced-price meals program.
- Provides to the Department of Children and Families accurate information, including, at a minimum, a description of the services provided by the organization which are eligible for funding under this section; the total number of individuals served through those services during the last calendar year and the number served during the last calendar year using funding under this section; basic financial information regarding the organization and services eligible for funding under this section; outcomes for such services; and contact information for the organization.

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<sup>142</sup> Section 402.62(1)(c), F.S.

- Annually submits a statement, signed under penalty of perjury by a current officer of the organization, that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through this credit during the previous year, and intends to fulfill its responsibilities during the upcoming year.
- Provides any documentation requested by the Department of Children and Families to verify eligibility as an eligible charitable organization or compliance with this section.

The Department of Children and Families may not designate as an eligible charitable organization an organization that:

- Provides abortions or pays for or provides coverage for abortions; or
- Has received more than 50 percent of its total annual revenue from the DCF, either directly or via a contractor of the DCF, in the prior fiscal year.

The tax credit can be taken against the business's liability for several state taxes, including:

- Corporate income tax;
- Insurance premium tax;
- Severance taxes on oil and gas production;
- Alcoholic beverage tax on beer, wine, and spirits; or
- Self-accrued sales tax liability of direct pay permit holders.

The annual tax credit cap for all credits under the program is \$20 million per fiscal year. The Department of Revenue (department) is required to approve the tax credits on a first-come, first-served basis and must obtain the approval of the Department of Business and Professional Regulation prior to approving an alcoholic beverage tax credit under s. 561.1213, F.S.

Businesses that wish to participate in the program must apply to the department for an allocation of tax credit. Generally, applications for a Fiscal Year's allocation may be submitted beginning on the first business day in January immediately preceding the start of the state fiscal year.<sup>143</sup> The taxpayer must specify in the application each tax for which the taxpayer requests a credit, the applicable taxable year for a credit under ss. 220.1877 or 624.51057, F.S., relating to the corporate income and insurance premium tax credits, and the applicable state fiscal year for a credit under ss. 211.0253, 212.1834, or 561.1213, F.S., relating to oil and gas production, direct pay permit sales, and alcoholic beverage tax credits, respectively.

In 2023, the Legislature increased the annual tax credit cap for all credits under this program from \$10 million to \$20 million per state fiscal year.<sup>144</sup> The Department approves tax credits on a first-come, first-served basis and must obtain the approval of the Department of Business and Professional Regulation prior to approving an alcoholic beverage tax credit under s. 561.1213, F.S.<sup>145</sup>

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<sup>143</sup> See Fla. Dep't of Revenue, *Strong Families Tax Credit*, available at <https://floridarevenue.com/taxes/taxesfees/Pages/strongfamilies.aspx> (last visited Feb. 17, 2024).

<sup>144</sup> Chapter 2023-157, s. 38, Laws of Fla.

<sup>145</sup> Section 402.62(5)(b)1., F.S.

***Proposed changes***

The bill amends s. 402.62, F.S., to increase the maximum credits allocated for the program from \$20 million per fiscal year to \$40 million per fiscal year, beginning in Fiscal Year 2024-2025.

The bill also makes the following amendments to the program:

- Establishes that the application window for the Strong Families tax credit begins at 9 a.m. on the first day of the calendar year preceding the fiscal year that is not a Saturday, Sunday, or legal holiday.
- For Fiscal Year 2024-2025, taxpayers may apply for the additional \$20 million credit amount beginning at 9:00 a.m. on July 1, 2024.
- Adds to the designation criterion a requirement that the eligible charitable organization receive referrals from the DCF child protective investigators to provide direct services and support to at-risk children and families.
- Removes from the list of what services may be provided “books to the homes of children eligible for a federal free or reduced-price meals program or those testing below grade level in kindergarten through grade 5.”
- Instructs the DCF to not designate an eligible charitable organization if the organization has received for than 50 percent of its total annual revenue from a federal, state, or local governmental agency.

**Section 34 – Alcoholic Beverage Tax Distribution to Cancer Centers*****Present Situation***

The National Cancer Institute (NCI) Cancer Centers Program supports cancer research by recognizing centers that meet certain standards for finding new ways to prevent, diagnose, and treat cancer. There are 72 NCI-designated cancer centers across 36 states and the District of Columbia. Florida has four NCI-designated cancer centers.<sup>146</sup>

The Sylvester Comprehensive Cancer Center and the University of Florida Shands Cancer Center are NCI-designated Cancer Centers. This means that they have scientific leadership, resources, and the depth and breadth of research in basic, clinical, or prevention, cancer control, and population science. The Mayo Clinic Cancer Center and Moffitt Cancer Center are NCI-designated Comprehensive Cancer Centers. In addition to leadership and resources, they have an added depth and breadth of research and substantial transdisciplinary research that bridges scientific areas.<sup>147</sup>

The Sylvester Comprehensive Cancer Center in Miami is part of the University of Miami Health System and the University of Miami Miller School of Medicine. It received NCI designation in 2019. Sylvester has a team of over 2,500 physicians, researchers and staff and is currently conducting more than 430 cancer-focused clinical trials.<sup>148</sup> The center has collaborative,

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<sup>146</sup> National Cancer Institute, *Find a Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find> (last visited Feb. 18, 2024).

<sup>147</sup> National Cancer Institute, *NCI-Designated Cancer Centers*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers> (last visited Feb. 18, 2024).

<sup>148</sup> Sylvester Comprehensive Cancer Center, *About Sylvester*, available at <https://umiamihealth.org/en/sylvester-comprehensive-cancer-center/about-sylvester> (last visited Feb. 18, 2024).

multidisciplinary research programs such as cancer epigenetics, cancer control, and tumor biology.<sup>149</sup>

The University of Florida Shands Cancer Center in Gainesville is Florida's newest NCI-designated cancer center and received the designation in June 2023.<sup>150</sup> The center provides care to north central Florida, which covers a geographically large region that has the highest rates of cancer mortality in the state. Research strengths include cancer communication and prevention, tumor virology and the microbiome, and cancer immunotherapy.<sup>151</sup>

The Mayo Clinic Cancer Center is the only NCI-designated cancer center that has three geographic sites. It was one of the first centers to receive NCI designation in 1973. Florida's Mayo Clinic Cancer Center is in Jacksonville and the other two locations are in Arizona and Minnesota. Research covers many topics such as cancer immunology and immunotherapy, experimental therapeutics, gastrointestinal cancer, and women's cancer.<sup>152</sup>

The Moffitt Cancer Center in Tampa first received the cancer center designation in 1998 and received the comprehensive cancer designation in 2001. Research focuses include topics such as evolutionary biology and mathematical oncology, cancer epidemiology, and health outcomes and behaviors.<sup>153</sup> Unlike the other NCI-designated centers, Moffitt will receive \$38.4 million in Fiscal Year 2024-2025 from the cigarette tax and distributions will continue annually through June 30, 2054.<sup>154</sup>

Florida imposes excise taxes on malt beverages, wines, and other beverages.<sup>155</sup> The taxes are due from manufacturers, distributors and vendors of malt beverages, and from manufacturers and distributors of wine, liquor, and other specified alcoholic beverages. Taxes are remitted to the Division of Alcoholic Beverages and Tobacco (Division) in the Department of Business and Professional Regulation (DBPR).

The Division is responsible for supervising the conduct, management, and operation of the manufacturing, packaging, distribution, and sale of all alcoholic beverages in Florida.<sup>156</sup> Distributions of the excise taxes on alcoholic beverages are made to the General Revenue Fund, the Alcoholic Beverage and Tobacco Trust Fund, and Viticulture Trust Fund. Collections of

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<sup>149</sup> National Cancer Institute, *Sylvester Comprehensive Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/sylvester-miami> (last visited Feb. 18, 2024).

<sup>150</sup> University of Florida Health, *UF Health Cancer Center*, available at [https://ufhealth.org/uf-health-cancer-center?utm\\_source=google&utm\\_medium=tj%20ppc&utm\\_campaign=cancer%20center%20broad&gad\\_source=1&gclid=EAIaIQobChMIkLbVhbu3hAMVZIVaBR3kkgCCEAAAYASAAEgLMR\\_D\\_BwE](https://ufhealth.org/uf-health-cancer-center?utm_source=google&utm_medium=tj%20ppc&utm_campaign=cancer%20center%20broad&gad_source=1&gclid=EAIaIQobChMIkLbVhbu3hAMVZIVaBR3kkgCCEAAAYASAAEgLMR_D_BwE) (last visited Feb. 19, 2024).

<sup>151</sup> National Cancer Institute, *University of Florida Health Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/ufhealth> (last visited Feb. 18, 2024).

<sup>152</sup> National Cancer Institute, *Mayo Clinic Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/mayoclinic> (last visited Feb. 18, 2024).

<sup>153</sup> National Cancer Institute, *Moffitt Cancer Center*, available at <https://www.cancer.gov/research/infrastructure/cancer-centers/find/moffitt> (last visited Feb. 18, 2024).

<sup>154</sup> Florida Revenue Estimating Conference, *2023 Florida Tax Handbook*, 48, available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Feb. 19, 2024).

<sup>155</sup> Sections 563.05, 564.06, and 565.12, F.S.

<sup>156</sup> Section 561.02, F.S.

alcoholic beverage taxes were \$317 million in Fiscal Year 2022-2023 with distributions to General Revenue of \$311 million.<sup>157</sup>

### ***Proposed Changes***

The bill provides a monthly distribution in the amount of \$416,667 from the Alcoholic Beverage and Tobacco Trust Fund to each of the following: Sylvester Comprehensive Cancer Center at the University of Miami; the Board of Directors of the University of Florida Shands Cancer Center; and Mayo Clinic Cancer Center in Jacksonville, Florida. This results in an annual distribution of \$5 million to each cancer center, which is a total annual distribution of \$15 million.

The funds may be used for constructing, furnishing, equipping, financing, operating, and maintaining cancer research and clinical and related facilities; furnishing, equipping, operating, and maintaining other properties owned or leased by the Sylvester Comprehensive Cancer Center at the University of Miami, the University of Florida Shands Cancer Center and the Mayo Clinic Cancer Center in Jacksonville, Florida.

This distribution is repealed June 30, 2054.

## **Section 38 – Exemption of Flood Insurance from Insurance Premium Tax**

### ***Present situation***

Insurance policies, contracts, or endorsements providing personal or commercial lines coverage for the peril of flood or excess coverage for the peril of flood are subject to the insurance premium tax. Current law defines a flood as “a general and temporary condition of partial or complete inundation of two or more acres of normally dry land area or of two or more properties, at least one of which is the policyholder’s property, from:

- overflow of inland or tidal waters;
- unusual and rapid accumulation or runoff of surface waters from any source;
- mudflow; or
- collapse or subsidence of land along the shore of a lake or similar body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels that result in a flood.”<sup>158</sup>

### ***Proposed change***

This section applies to a policy providing coverage for a twelve-month period with an effective date not before July 1, 2024, and no later than June 30, 2025. The bill creates a 1-year exemption for an insurance policy, contract, or endorsement providing personal or commercial lines coverage for the peril of flood, or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

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<sup>157</sup> Florida Revenue Estimating Conference, *2023 Florida Tax Handbook* (Oct. 2023), 117, available at <http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2023.pdf> (last visited Feb. 18, 2024).

<sup>158</sup> Section 627.715(1)(b), F.S.



## Section 39 – Residential Property Insurance Premium Tax Credit

### *Present situation*

Insurance policies on residential dwellings are subject to the insurance premium tax.

Current law allows for credits for payments of several taxes against the insurance premium tax, including payments of corporate income taxes<sup>159</sup> and adjustments for payments of the firefighter<sup>160</sup> and municipal police<sup>161</sup> trust funds excise taxes.<sup>162</sup>

Current law also provides a credit limitation.<sup>163</sup> The total of the credit granted for the corporate income taxes paid by the insurer and the credit granted to insurers for employee salaries<sup>164</sup> may not exceed 65 percent of the insurance premium tax<sup>165</sup> after deducting firefighter and municipal police trust funds excise tax payments and any assessments related to administration of workers' compensation.<sup>166</sup>

### *Proposed change*

This section applies to a policy providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less which provides coverage for a twelve month period with an effective date not before July 1, 2024, and no later than June 30, 2025.

The bill requires an insurer issuing such a policy to provide a credit to the policyholder equal to 1.75 percent of the net premium due. The amount of the credit must be separately stated on the declarations page of the insurance policy.

Additionally, an insurer may claim an amount equal to the credit provided to the policyholder against any insurance premium tax.<sup>167</sup> An insurer claiming this credit is not required to pay any additional retaliatory tax<sup>168</sup> as a result of claiming such credit. The credit does not affect an insurer's ability to be granted a credit for salaries and corporate income tax paid under s. 624.509(5), F.S., and it does not count against the credit limitation of 65 percent of insurance premium tax liability under s. 624.509(6), F.S.<sup>169</sup>

<sup>159</sup> Chapter 220, Florida Statutes.

<sup>160</sup> Section 175.141, F.S. Additionally, s. 175.101, F.S., allows for a 1.85% excise tax on property insurance premiums if levied by a municipality or special fire control district for pension benefits to firefighters.

<sup>161</sup> Section 185.12, F.S. Additionally, s. 185.08, F.S., allows for a 0.85% excise tax on casualty insurance premiums if levied by a municipality for pension benefits to police officers.

<sup>162</sup> The Firefighter and Municipal Police Trust Funds Excise Tax provides funding for pension plans established for firefighters and police officers under Chapters 175 and 185, Florida Statutes. The Department of Revenue collects the tax from insurance companies and transfers funds to the Police and Firefighters' Premium Tax Trust Fund at the Division of Retirement. See Department of Management Services, *Overview*, available at [https://www.dms.myflorida.com/workforce\\_operations/retirement/local\\_retirement\\_plans/municipal\\_police\\_and\\_fire\\_plans/overview](https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans/overview) (last visited Feb. 17, 2024).

<sup>163</sup> Section 624.509(6), F.S.

<sup>164</sup> Section 624.509(5), F.S.

<sup>165</sup> Due under s. 624.509(1), F.S.

<sup>166</sup> Section 440.51, F.S.

<sup>167</sup> Section 624.509(1), F.S.

<sup>168</sup> Retaliatory tax levied under s. 624.5091, F.S.

<sup>169</sup> Section 624.509(6), F.S.

The bill makes changes to the carry forward provisions of certain credits. If the following credits are not fully used in any one year because of insufficient tax liability, the unused amount may be carried forward for a period not to exceed five years.

- A credit granted for firefighter<sup>170</sup> and municipal police<sup>171</sup> trust funds excise tax payments against any insurance premium tax.<sup>172</sup>
- A credit for corporate income taxes.<sup>173</sup>
- A credit allowed for insurers for employee salaries,<sup>174</sup> as such credit is subject to the credit limitation.

This section is repealed June 30, 2029.

## **Section 40 – State Fire Marshal Assessment and Surcharge Holiday**

### ***Present situation***

In addition to the insurance premium tax, certain premiums are subject to the state fire marshal assessment or surcharge. The assessment is an annual 1% rate on premiums collected by each insurer for policies of fire insurance. The fire marshal surcharge is an annual 0.1% rate on premiums of each holder of a policy of fire, allied lines, or multiperil insurance insuring commercial property. Current law defines fire insurance as “the insurance of structures or other property at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.”<sup>175</sup>

The revenue from the state fire marshal assessment and surcharge are for use by the State Fire Marshal to defray the expenses of the duties required by law. These include maintaining of offices and necessary supplies, essential equipment and other materials, salaries and expenses of required personnel, and all other legitimate expenses relating to the discharge of the administrative and regulatory powers and duties.<sup>176</sup>

### ***Proposed change***

This section applies to a policy providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less written for a coverage of twelve months with an effective date not before July 1, 2024, and no later than June 30, 2025.

The bill requires that the state fire marshal regulatory assessment and surcharge may not be assessed and imposed on such policy. The amount of the assessment and surcharge not assessed and imposed must be provided as a credit to the policyholder. The amount must also be separately disclosed on the declarations page of the insurance policy. This provision is repealed June 30, 2025.

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<sup>170</sup> Section 175.141, F.S.

<sup>171</sup> Section 185.12, F.S.

<sup>172</sup> Section 624.509(1), F.S.

<sup>173</sup> Chapter 220, F.S.

<sup>174</sup> Section 624.509(5), F.S.

<sup>175</sup> Section 624.515, F.S.

<sup>176</sup> Section 624.516, F.S.

## Section 41 – Florida Insurance Guaranty Association Assessment Credit

### *Present situation*

The Florida Insurance Guaranty Association<sup>177</sup> (FIGA) is a nonprofit corporation that handles the claims of certain insolvent insurance companies.<sup>178</sup> FIGA provides a “mechanism for the payment of covered claims under certain insurance policies to avoid” delay and financial loss due to the financial insolvency of an insurer.<sup>179</sup> It issues guaranty fund payments and provides related services for all lines of property and casualty insurance, with certain exceptions.<sup>180</sup> When a Florida property and casualty insurer becomes insolvent, the FIGA takes over the claims of that insurer and pays the claims of its policyholders, ensuring that policyholders are not left with unpaid claims.

In addition to the insurance premium tax, certain premiums are subject to the FIGA assessment. Property and casualty insurers are automatically members of FIGA and are subject to assessments on premiums written by member companies.<sup>181</sup> The assessments levied against a FIGA insurer may not exceed more than 2 percent of that insurer’s premiums in a calendar year.<sup>182</sup> However, if additional funds are needed to cover insolvencies due to a hurricane, the FIGA board of directors may levy emergency assessments. Emergency assessments levied against any insurer may not exceed more than 4 percent of that insurer’s premiums in a calendar year.<sup>183</sup>

### *Proposed change*

This section applies to a policy providing property insurance on a residential dwelling with a coverage amount of \$750,000 or less which provides coverage for a twelve-month period with an effective date not before July 1, 2024, and no later than June 30, 2025.

The bill requires that an insurer issuing such a policy must provide a credit to the policyholder in the amount of assessment levied pursuant to s. 631.57(3)(f), F.S. The amount of the credit provided to the policyholder must also be separately disclosed on the declarations page of the insurance policy. Additionally, an amount equal to the credit provided to the policyholder is allowed against any assessments levied pursuant to s. 631.57(3)(f), F.S., and payable by an insurer to the Florida Insurance Guaranty Association. This section is repealed June 30, 2025.

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<sup>177</sup> Section 631.55, F.S.

<sup>178</sup> FIGA, *Home Page*, available at <https://figafacts.com/> (last visited Feb. 17, 2024).

<sup>179</sup> Section 631.51, F.S.

<sup>180</sup> Section 631.52, F.S.

<sup>181</sup> See s. 631.52, F.S., and FIGA, *2022 Annual Report*, available at <https://figafacts.com/reports/> (last visited Feb. 17, 2024).

<sup>182</sup> Section 631.57 (3)(a), F.S.

<sup>183</sup> For the kinds of insurance within the account specified in s. 631.55(2)(b), F.S.

**Section 42 - Disaster Preparedness Sales Tax Holiday – 28 days – June 1, 2024, through June 14, 2024, and from August 24, 2024, through September 6, 2024**

*Present situation*

Florida has enacted a disaster preparedness sales tax holiday 10 times since 2006. Generally during these holidays, the following items were exempt:

Dates	Length	TAX EXEMPTION THRESHOLDS							
		Reusable Ice	Light Source	Fuel Containers	Batteries	Coolers and Ice Chests	Radios	Tie down tools and sheeting	Generators
May 21-June 1, 2006*	12 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$1000 or less
June 1-June 12, 2007*	12 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$75 or less	\$50 or less	\$1000 or less
May 31-June 8, 2014**	9 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
June 2 –June 4, 2017	3 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
June 1-7, 2018	7 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
May 31-June 6, 2019	7 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
May 29-June 4, 2020	7 days	\$10 or less	\$20 or less	\$25 or less	\$30 or less	\$30 or less	\$50 or less	\$50 or less	\$750 or less
May 28 – June 6, 2021***	10 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$50 or less	\$100 or less	\$1,000 or less
May 28 – June 10, 2022****	14 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$50 or less	\$100 or less	\$1,000 or less
May 27 - June 9, & August 26 - Sept. 8, 2023	28 days	\$20 or less	\$40 or less	\$50 or less	\$50 or less	\$60 or less	\$60 or less	\$100 or less	\$3,000 or less

A few of the holidays have included items that were not repeated every year. For instance, the 2006 and 2007 holidays included cell phone batteries (\$60 or less), cell phone chargers (\$40 or less), storm shutters (\$200 or less), carbon monoxide detectors (\$75 or less), and any combination of items exempt under the holiday or existing law which were folded together for \$75 or less. The 2021 holiday included portable power banks selling for \$60 or less. The 2022 and 2023 holiday included portable power banks selling for \$60 or less, smoke detectors, smoke alarms, fire extinguishers, or carbon monoxide detectors selling for \$70 or less; and specified items necessary for the evacuation of household pets, with item thresholds ranging from \$10 (wet pet food) to \$100 (portable kennels or carriers). In 2023, the maximum purchase price of a generator was increased from \$1,000 to \$3,000.

The Florida Division of Emergency Management recommends having a disaster supply kit with items such as a battery operated radio, flashlight, batteries, and first-aid kit.<sup>184</sup>

<sup>184</sup> FLA. DIV. OF EMERGENCY MGMT., *Disaster Supply Kit Checklist*, available at <https://www.floridadisaster.org/planprepare/hurricane-supply-checklist/> (last visited Feb. 19, 2024).

***Proposed changes***

During the holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- A portable self-powered light source with a sales price of \$40 or less.
- A portable self-powered radio, two-way radio, or weather-band radio with a sales price of \$50 or less.
- A tarpaulin or other flexible waterproof sheeting with a sales price of \$100 or less.
- An item normally sold as, or generally advertised as, a ground anchor system or tie-down kit with a sales price of \$100 or less.
- A gas or diesel fuel tank with a sales price of \$50 or less.
- A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, with a sales price of \$50 or less.
- A nonelectric food storage cooler with a sales price of \$60 or less.
- A portable generator used to provide light or communications or preserve food in the event of a power outage with a sales price of \$3,000 or less.
- Reusable ice with a sales price of \$20 or less.
- A portable power bank with a sales price of \$60 or less.
- A smoke detector or smoke alarm with a sales price of \$70 or less.
- A fire extinguisher with a sales price of \$70 or less.
- A carbon monoxide detector with a sales price of \$70 or less.

The following supplies necessary for the evacuation of household pets purchased for noncommercial use:

- Bags of dry dog food or cat food weighing 50 or fewer pounds with a sales price of \$100 or less per bag.
- Cans or pouches of wet dog food or cat food with a sales price of \$10 or less per can or pouch or the equivalent if sold in a box or case.
- Over-the-counter pet medications with a sales price of \$100 or less per item.
- Portable kennels or pet carriers with a sales price of \$100 or less per item.
- Manual can openers with a sales price of \$15 or less per item.
- Leashes, collars, and muzzles with a sales price of \$20 or less per item.
- Collapsible or travel-sized food bowls or water bowls with a sales price of \$15 or less per item.
- Cat litter weighing 25 or fewer pounds with a sales price of \$25 or less per item.
- Cat litter pans with a sales price of \$15 or less per item.
- Pet waste disposal bags with a sales price of \$15 or less per package.
- Pet pads with a sales price of \$20 or less per box or package.
- Hamster or rabbit substrate with a sales price of \$15 or less per package.
- Pet beds with a sales price of \$40 or less per item.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

**Section 43 – Recreational Sales Tax Holiday (“Freedom Month”) – 1 Month – July 1, 2024, through July 31, 2024**

***Present situation***

Florida enacted a recreational sales tax holiday in 2021, 2022, and 2023. The sales tax holidays in 2021 and 2022 were one week, held at the beginning of July. In 2023, the legislature extended the holiday to 3 months, beginning at the end of May. The holidays exempted recreational equipment and certain admissions to events.

***Proposed changes***

The bill provides for a sales tax holiday from July 1, 2024, through July 31, 2024, for specified admissions and items related to recreational activities. During the sales tax holiday, the following admissions, if purchased during this period, are exempt from the state sales tax and county discretionary sales surtaxes:

- A live music event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- A live sporting event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- A movie to be shown in a movie theater on any date or dates from July 1, 2024, through December 31, 2024.
- Entry to a museum, including any annual passes.
- Entry to a state park, including any annual passes.
- Entry to a ballet, play, or musical theatre performance scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- Season tickets for ballets, plays, music events, or musical theatre performances.
- Entry to a fair, festival, or cultural event scheduled to be held on any date or dates from July 1, 2024, through December 31, 2024.
- Use of or access to private and membership clubs providing physical fitness facilities from July 1, 2024, through December 31, 2024.

If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently resells the admission, the purchaser shall collect tax on the full sales price of the resold admission.

During the sales tax holiday, the following items are exempt from the state sales tax and discretionary sales surtax:

- Boating and water activity supplies
  - Life jackets and coolers with a sales price of \$75 or less.
  - Recreational pool tubes, pool floats, inflatable chairs, and pool toys with a sales price of \$35 or less
  - Safety flares with a sales price of \$50 or less
  - Water skis, wakeboards, kneeboards, and recreational inflatable water tubes or floats capable of being towed with a sales price of \$150 or less

- Paddleboards and surfboards with a sales price of \$300 or less
- Canoes and kayaks with a sales price of \$500 or less
- Paddles and oars with a sales price of \$75 or less
- Snorkels, goggles, and swimming masks with a sales price of \$25 or less.
- Camping supplies
  - Tents with a sales price of \$200 or less
  - Sleeping bags, portable hammocks, camping stoves, and collapsible camping chairs with a sales price of \$50 or less
  - Camping lanterns and flashlights with a sales price of \$30 or less.
- Fishing supplies
  - Rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set
  - Tackle boxes or bags with a sales price of \$30 or less
  - Bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.
- General outdoor supplies
  - Sunscreen, sunblock, or insect repellent with a sales price of \$15 or less
  - Sunglasses with a sales price of \$100 or less
  - Binoculars with a sales prices of \$200 or less
  - Water bottles with a sales price of \$30 or less
  - Hydration packs with a sales price of \$50 or less
  - Outdoor gas or charcoal grills with a sales price of \$250 or less
  - Bicycle helmets with a sales price of \$50 or less
  - Bicycles with a sales price of \$500 or less.
- Residential pool supplies
  - Individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less
  - Residential pool and spa chemicals purchased by an individual with a sales price of \$150 or less.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

#### **Section 44 – Back-to-School Sales Tax Holiday – 14 days – July 29, 2024, through August 11, 2024**

##### ***Present situation***

Florida has enacted a “back-to-school” sales tax holiday twenty-two times since 1998. The following table describes the history of back-to-school sales tax holidays in Florida.

Dates	Length	TAX EXEMPTION THRESHOLDS				
		Clothing/ Footwear	Wallets/ Bags	Books/ Learning Aids/ Puzzles	Computers	School Supplies
August 15-21, 1998	7 days	\$50 or less	N/A	N/A	N/A	N/A
July 31-August 8, 1999	9 days	\$100 or less	\$100 or less	N/A	N/A	N/A
July 29-August 6, 2000	9 days	\$100 or less	\$100 or less	N/A	N/A	N/A
July 28-August 5, 2001	9 days	\$50 or less	\$50 or less	N/A	N/A	\$10 or less
July 24-August 1, 2004	9 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
July 23-31, 2005	9 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
July 22-30, 2006	9 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
August 4-13, 2007	10 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
August 13-15, 2010	3 days	\$50 or less	\$50 or less	\$50 or less (Books)	N/A	\$10 or less
August 12-14, 2011	3 days	\$75 or less	\$75 or less	N/A	N/A	\$15 or less
August 3-5, 2012	3 days	\$75 or less	\$75 or less	N/A	N/A	\$15 or less
August 2-4, 2013	3 days	\$75 or less	\$75 or less	N/A	\$750 or less	\$15 or less
August 1-3, 2014	3 days	\$100 or less	\$100 or less	N/A	First \$750 of the sales price	\$15 or less
August 7-16, 2015	10 days	\$100 or less	\$100 or less	N/A	First \$750 of the sales price	\$15 or less
August 5-7, 2016	3 days	\$60 or less	\$60 or less	N/A	N/A	\$15 or less
August 4-6, 2017	3 days	\$60 or less	\$60 or less	N/A	\$750 or less	\$15 or less
August 3-5, 2018	3 days	\$60 or less	\$60 or less	N/A	N/A	\$15 or less
August 2-6, 2019	5 days	\$60 or less	\$60 or less	N/A	\$1,000 or less	\$15 or less
August 7-9, 2020	3 days	\$60 or less	\$60 or less	N/A	First \$1,000 of the sales price	\$15 or less
July 31-August 9, 2021	10 days	\$60 or less	\$60 or less	N/A	First \$1,000 of the sales price	\$15 or less
July 25-August 7, 2022	14 days	\$100 or less	\$100 or less	\$30 (Learning Aids/Puzzles)	\$1,500 or less	\$50 or less
July 24-August 6, 2023, & January 1-14, 2024	28 days	\$100 or less	\$100 or less	\$30 (Learning Aids/Puzzles)	\$1,500 or less	\$50 or less

***Proposed changes***

The bill provides for a sales tax holiday from July 29, 2024, through August 11, 2024. During the holiday, the following items that cost \$100 or less are exempt from the state sales tax and county discretionary sales surtaxes:

- Clothing (defined as an “article of wearing apparel intended to be worn on or about the human body,” but excluding watches, watchbands, jewelry, umbrellas, and handkerchiefs);
- Footwear (excluding skis, swim fins, roller blades, and skates);
- Wallets; and



- Bags (including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags).

The bill also exempts various “school supplies” that cost \$50 or less per item and learning aids and jigsaw puzzles that cost \$30 or less per item. “Learning aids” are defined as flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

The bill exempts personal computers and related accessories with a sales price of \$1,500 or less which are purchased for noncommercial home or personal use. This includes electronic book readers, calculators, laptops, desktops, handhelds, tablets, or tower computers. Not included are cellular telephones, video game consoles, digital media receivers, or devices that are primarily designed to process data. Included related accessories are items such as keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. Not included is furniture or systems, devices, software, monitors with a television tuner, or peripherals designed or intended primarily for recreational use.

Dealers are authorized to opt out of the “back-to-school” sales tax holiday if less than five percent of the dealer’s gross sales of tangible personal property in the prior calendar year are comprised of items that would be exempt under the holiday. If a qualifying dealer chooses not to participate in the tax holiday, by July 15, 2024, the dealer must notify the Department of Revenue (department) in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

#### **Section 45 - Skilled Worker Tools Sales Tax Holiday – 7 days – September 1, 2024, through September 7, 2024**

##### ***Present situation***

In 2022 and 2023, the Legislature enacted a seven-day sales tax holiday, during the week surrounding Labor Day, on tools used in skilled trades. Currently, there is no exemption for tools used by skilled trade workers, such as carpenters, electricians, plumbers, welders, pipefitters, masons, painters, heating and air conditioning technicians, and other service technicians.

##### ***Proposed changes***

The bill provides a seven-day sales tax holiday from September 1, 2024, through September 7, 2024, for specified tools commonly used by skilled trade workers. During the sales tax holiday, the following items are exempt from the state sales tax and county discretionary sales surtaxes:

- Hand tools with a sales price of \$50 or less per item.
- Power tools with a sales price of \$300 or less per item.
- Power tool batteries with a sales price of \$150 or less per item.
- Work gloves with a sales price of \$25 or less per pair.
- Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.
- Protective coveralls with a sales price of \$50 or less per item.
- Work boots with a sales price of \$175 or less per pair.
- Tool belts with a sales price of \$100 or less per item.
- Duffle bags or tote bags with a sales price of \$50 or less per item.
- Tool boxes with a sales price of \$75 or less per item.
- Tool boxes for vehicles with a sales price of \$300 or less per item.
- Industry textbooks and code books with a sales price of \$125 or less per item.
- Electrical voltage and testing equipment with a sales price of \$100 or less per item.
- LED flashlights with a sales price of \$50 or less per item.
- Shop lights with a sales price of \$100 or less per item.
- Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.
- Shovels with a sales price of \$50 or less.
- Rakes with a sales price of \$50 or less.
- Hard hats and other head protection with a sales price of \$100 or less.
- Hearing protection items with a sales price of \$75 or less.
- Ladders with a sales price of \$250 or less.
- Fuel cans with a sales price of \$50 or less.
- High visibility safety vests with a sales price of \$30 or less.

The holiday does not apply to the following sales:

- Sales within a theme park or entertainment complex, as defined in s. 509.013(9), F.S.;
- Sales within a public lodging establishment, as defined in s. 509.013(4), F.S.; and
- Sales within an airport, as defined in s. 330.27(2), F.S.

The department is authorized to adopt emergency rules to implement this sales tax holiday.

**Section 47 provides an effective date of July 1, 2024, except as otherwise provided in the bill.**

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates

requirements do not apply to laws having an insignificant impact,<sup>185</sup> which is \$2.3 million or less for Fiscal Year 2024-2025.<sup>186</sup>

The bill is estimated to reduce the authority local governments have to raise revenue from local option sales taxes and property taxes by \$80.0 million in Fiscal Year 2024-2025; therefore, this bill may be a mandate subject to the requirements of Art. VII, s. 18(b) of the Florida Constitution.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

This bill does not create or raise a state tax or fee. Therefore, the requirements of Art. VII, s. 19 of the Florida Constitution do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The bill reduces revenues in total by \$901.0 million, which is the sum of \$235.1 million (recurring) and \$665.9 million (pure nonrecurring in Fiscal Year 2024-2025 and reductions resulting from certain impacts in future years). Total tax reductions are represented by the sum of the recurring impacts, which reflect the annual value of permanent tax cuts when fully implemented, and the pure nonrecurring impacts, which reflect temporary tax reductions).

The bill reduces revenues in Fiscal Year 2024-2025 by \$630.6 million (\$207.6 million recurring); General Revenue Fund receipts are reduced by \$492.8 million (\$156.3 million recurring), state trust fund receipts are reduced by \$40 million (\$0.5 million recurring); and local government revenue is reduced by \$97.8 million (\$51.8 million recurring), as displayed in the table at the end of this analysis.

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<sup>185</sup> FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. *See* FLA. SENATE COMM. ON CMY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (September 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 19, 2024).

<sup>186</sup> Based on the Demographic Estimating Conference's estimated population adopted on July 18, 2022. The conference packet is available at <http://www.edr.state.fl.us/Content/conferences/population/archives/220718demographic.pdf> (last visited Feb. 19, 2024).

**B. Private Sector Impact:**

Taxpayers, both businesses and individuals, will experience significant tax savings.

**C. Government Sector Impact:**

The Department of Revenue will need to engage in rulemaking and will likely incur implementation costs.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 125.0104, 192.001, 193.155, 193.1554, 193.1555, 193.624, 196.011, 196.031, 196.121, 196.161, 196.24, 200.069, 201.08, 201.21, 212.0306, 212.055, 212.11, 212.13, 212.20, 220.02, 220.03, 220.1915, 220.222, 402.62, 561.121, 571.265, and 624.509.

This bill creates sections 195.028, 220.1992, and 624.5108 of the Florida Statutes.

This bill reenacts section 571.26 of the Florida Statutes.

This bill repeals section 41 of ch. 2023-157, Laws of Florida.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

FY 2024-2025 TAX CUT ALLOCATION		SB 7074							
		General Revenue		State Trust Funds		Local/Other		Total	
		1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.	1st Yr.	Recur.
1	<b>Sales Tax</b>								
2	Sales Tax: Freedom Sales Tax Holiday	(71.4)	-	(*)	-	(19.1)	-	(90.5)	-
3	Sales Tax: Back-to-School Sales Tax Holiday	(76.7)	-	(*)	-	(20.5)	-	(97.2)	-
4	Sales Tax: Disaster Preparedness Sales Tax Holidays	(63.3)	-	(*)	-	(16.9)	-	(80.2)	-
5	Sales Tax: Tool Time Sales Tax Holiday	(15.7)	-	(*)	-	(4.1)	-	(19.8)	-
6	Sales Tax: Permanent thoroughbred distribution	-	-	-	-	-	-	-	-
7	Sales Tax: Collection Allowance Increase: \$30 to \$45	(49.3)	(118.2)	2.0	4.7	-	-	(47.3)	(113.5)
8	<b>Ad Valorem Tax</b>								
9	Ad Valorem: Renewable Energy Source Device Assessment Limitation	-	-	-	-	(0.5)	(1.3)	(0.5)	(1.3)
10	Ad Valorem: Construction Work in Progress	-	-	-	-	(2.9)	(2.9)	(2.9)	(2.9)
11	Ad Valorem: Extend Homestead Rebuild Time	-	-	-	-	-	(0.9)	-	(0.9)
12	Ad Valorem: Consumer friendly property tax administration changes	-	-	-	-	(33.8)	(33.8)	(33.8)	(33.8)
13	Ad Valorem: Increase Tax Exemptions for Disabled Ex servicemembers from \$5,000 to \$10,000	-	-	-	-	-	(12.9)	-	(12.9)
14	<b>Corporate Income Tax</b>								
15	Corp. Inc. Tax: Adoption of the Internal Revenue Code	-	-	-	-	-	-	-	-
16	Corp. Inc. Tax: Persons with Unique Abilities Tax Credit - Three Years	(5.0)	-	-	-	-	-	(5.0)	-
17	Corp. Inc. Tax: Short line RR Tax Credit Timing	(**)	(**)	-	-	-	-	(**)	(**)
18	<b>Insurance Premium Tax</b>								
19	Insurance Tax: Flood Insurance	(28.9)	-	-	-	-	-	(28.9)	-
20	Insurance Tax: Credits and temp tax cut	(144.5)	-	(37.9)	-	-	-	(182.4)	-
21	<b>Documentary Stamp Tax</b>								
22	Doc. Stamp Tax: Reverse Mortgages	(2.3)	(2.3)	(3.1)	(3.2)	-	-	(5.4)	(5.5)
23	Doc Stamp Tax: Alarm System Documentary Stamp Tax	(0.7)	(0.8)	(1.0)	(1.0)	-	-	(1.7)	(1.8)
24	<b>Local Taxes</b>								
25	Local Sales Taxes: TDT 25% of funds on single project	-	-	-	-	-	-	-	-
26	Local Sales Taxes: Allow Duval to Levy Indigent Care Sales Surtax	-	-	-	-	-	0/**	-	0/**
27	Local Option Tax: Local Food & Beverage Tax - Voter Clarification	-	-	-	-	-	-	-	-
28	<b>Multiple Taxes / Miscellaneous</b>								
30	Beverage Tax: Distribution for Cancer Centers	(15.0)	(15.0)	-	-	-	-	(15.0)	(15.0)
31	Multiple Taxes: Strong Families - Increase Cap	(20.0)	(20.0)	-	-	-	-	(20.0)	(20.0)
32	Multiple Taxes: Strong Families - Application Date	-	-	-	-	-	-	-	-
33	Multiple Taxes: Strong Families - Designation Criterion/Services	-	-	-	-	-	-	-	-
34	Multiple Taxes: Automatic Extension of Time for Returns	-	-	-	-	-	-	-	-
<b>2024-25</b>		<b>(492.8)</b>	<b>(156.3)</b>	<b>(40.0)</b>	<b>0.5</b>	<b>(97.8)</b>	<b>(51.8)</b>	<b>(630.6)</b>	<b>(207.6)</b>
<b>Out-year Impacts</b>		<b>General Revenue</b>		<b>State Trust Funds</b>		<b>Local/Other</b>		<b>Total</b>	
		<b>Cash</b>	<b>Recur.</b>	<b>Cash</b>	<b>Recur.</b>	<b>Cash</b>	<b>Recur.</b>	<b>Cash</b>	<b>Recur.</b>
35	Sales Tax: Distribution for Horse Breeding and Racing Promotion	(27.5)	(27.5)	-	-	-	-	(27.5)	(27.5)
36	Insurance Tax: Credits and temp tax cut	(151.9)	-	-	-	-	-	(151.9)	-
37	Corp. Inc. Tax: Persons with Unique Abilities Tax Credit - Three Years	(10.0)	-	-	-	-	-	(10.0)	-
<b>Out Years</b>		<b>(189.4)</b>	<b>(27.5)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(189.4)</b>	<b>(27.5)</b>
<b>Tax Package Total</b>		<b>(682.2)</b>	<b>(183.8)</b>	<b>(40.0)</b>	<b>0.5</b>	<b>(97.8)</b>	<b>(51.8)</b>	<b>(820.0)</b>	<b>(235.1)</b>

(\*) Impact less than \$100,000; (\*\*) Impact is indeterminate; 0/\*\* if an impact exists, it will be greater than \$100,000.  
 (1) Ad valorem tax impacts assume current rates.  
 (2) Recurring tax cut total = -\$235.1  
 Pure nonrecurring tax cuts = -\$665.9  
 = -\$901.0

Pure Nonrecurring	(665.9)
Recurring + Pure Nonrecurring	(901.0)

FOR CONSIDERATION By the Committee on Finance and Tax

593-03324A-24

20247074pb

1 A bill to be entitled  
 2 An act relating to taxation; amending s. 125.0104,  
 3 F.S.; prohibiting a plan for tourist development from  
 4 allocating more than a certain percentage of the tax  
 5 revenue to an individual project unless the governing  
 6 board of the county approves such use by supermajority  
 7 vote; amending s. 192.001, F.S.; revising the  
 8 definition of the term "tangible personal property";  
 9 providing applicability; amending s. 193.155, F.S.;  
 10 extending the timeframe for changes, additions, or  
 11 improvements following damage or destruction of a  
 12 homestead to commence for certain assessment  
 13 requirements to apply; specifying the timeframes and  
 14 the manner in which erroneous assessments of property  
 15 must be corrected; prohibiting back taxes from being  
 16 due for any year as a result of certain  
 17 recalculations; deleting a calculation of back taxes;  
 18 requiring property appraisers to include certain  
 19 information with notices of tax liens; amending s.  
 20 193.1554, F.S.; specifying the timeframes and the  
 21 manner in which erroneous assessments of certain  
 22 property must be corrected; deleting a calculation of  
 23 back taxes; requiring property appraisers to include  
 24 certain information with notices of tax liens;  
 25 amending s. 193.1555, F.S.; specifying the timeframes  
 26 and the manner in which erroneous assessments of  
 27 homestead property must be corrected; deleting a  
 28 calculation of back taxes; requiring property  
 29 appraisers to include certain information with notices

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**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

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30 of tax liens; amending s. 193.624, F.S.; revising the  
 31 definition of the term "renewable energy source  
 32 device"; providing applicability; creating s. 195.028,  
 33 F.S.; requiring the Department of Revenue to create  
 34 multi-language versions of forms under certain  
 35 circumstances; specifying a requirement and  
 36 authorization for such forms; requiring the department  
 37 to develop and post certain documents related to  
 38 property tax exemptions; amending s. 196.011, F.S.;  
 39 providing that taxpayers are not responsible for  
 40 specified payments in certain circumstances; requiring  
 41 property appraisers to provide multi-language  
 42 applications under certain circumstances; amending s.  
 43 196.031, F.S.; extending the timeframe before a  
 44 property owner's failure to commence repair or  
 45 rebuilding of homestead property constitutes  
 46 abandonment; providing applicability; amending s.  
 47 196.121, F.S.; requiring homestead application forms  
 48 to include certain information; amending s. 196.161,  
 49 F.S.; requiring property appraisers to include certain  
 50 information with notices of tax liens; amending s.  
 51 196.24, F.S.; revising the amount of a certain  
 52 exemption related to disabled ex-servicemembers;  
 53 providing applicability; amending s. 200.069, F.S.;  
 54 providing that the property appraiser, rather than the  
 55 local governing board, may request the notice of  
 56 proposed property taxes and notice of non-ad valorem  
 57 assessments; amending s. 201.08, F.S.; providing  
 58 applicability; defining the term "principal limit";

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59 requiring that certain taxes be calculated based on  
60 the principal limit at a specified event; providing  
61 retroactive operation; providing construction;  
62 amending s. 201.21, F.S.; exempting all non-interest-  
63 bearing promissory notes, non-interest-bearing  
64 nonnegotiable notes, or non-interest-bearing written  
65 obligations, for specified purposes, from documentary  
66 stamp taxes in connection with the sale of alarm  
67 systems; amending s. 212.0306, F.S.; clarifying the  
68 necessary vote in a referendum for the levy of a  
69 certain local option food and beverage tax; amending  
70 s. 212.055, F.S.; deleting a restriction on counties  
71 authorized to levy an indigent care and trauma center  
72 surtax; amending s. 212.11, F.S.; authorizing an  
73 automatic extension for filing returns and remitting  
74 sales and use tax when specified states of emergency  
75 are declared; amending s. 212.12, F.S.; revising the  
76 amount of a sales tax collection allowance for certain  
77 dealers; amending s. 212.20, F.S.; deleting the future  
78 repeal of provisions related to annual distributions  
79 to the Florida Agricultural Promotional Campaign Trust  
80 Fund; amending s. 220.02, F.S.; revising the order in  
81 which credits may be taken to include a specified  
82 credit; amending s. 220.03, F.S.; revising the date of  
83 adoption of the Internal Revenue Code and other  
84 federal income tax statutes for purposes of the state  
85 corporate income tax; providing retroactive operation;  
86 amending s. 220.1915, F.S.; revising the definition of  
87 the term "qualifying railroad"; revising application

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88 requirements for the credit for qualified railroad  
89 reconstruction or replacement expenditures; revising  
90 requirements for the Department of Revenue related to  
91 the issuance of a certain letter; revising conditions  
92 for carry-forward and transfer of such credit;  
93 creating s. 220.1992, F.S.; defining the terms  
94 "qualified employee" and "qualified taxpayer";  
95 establishing a credit against specified taxes for  
96 taxpayers that employ specified individuals;  
97 specifying the amount of such tax credit; authorizing  
98 the department to adopt rules governing the manner and  
99 form of the application for such tax credit;  
100 specifying requirements for such form; requiring the  
101 department to approve the tax credit prior to the  
102 taxpayer taking the credit; requiring the department  
103 to approve the tax credits in a specified manner;  
104 requiring the department to notify the taxpayer in a  
105 specified manner if the determines an application is  
106 incomplete; providing that such taxpayer has a  
107 specified timeframe to correct any deficiency;  
108 providing the certain application are deemed complete  
109 on a specified date; prohibiting taxpayers from  
110 claiming a tax credit more than a specified amount;  
111 authorizing the carryforward of credits in a specified  
112 manner; providing the maximum amount of credit that  
113 may be granted during specified fiscal years;  
114 authorizing the department to consult with specified  
115 entities for a certain purpose; amending s. 220.222,  
116 F.S.; providing an automatic extension for the due

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117 date for a specified return in certain circumstances;  
 118 amending s. 402.62, F.S.; revising the requirements  
 119 for the Department of Children and Families in  
 120 designating eligible charitable organizations;  
 121 increasing the Strong Families Tax Credit cap;  
 122 specifying when applications may be submitted to the  
 123 Department of Revenue; amending s. 561.121, F.S.;

124 providing for a specified monthly distribution to  
 125 specified entities of funds collected from certain  
 126 excise taxes on alcoholic beverages and license fees  
 127 on vendors; providing for the uses of such funds;  
 128 providing for future repeal; reenacting s. 571.26,  
 129 F.S., relating to the Florida Agricultural Promotional  
 130 Campaign Trust Fund; repealing s. 41 of chapter 2023-  
 131 157, Laws of Florida, which provides for the  
 132 expiration and reversion of a specified provision of  
 133 law; amending s. 571.265, F.S.; deleting the future  
 134 repeal of provisions related to the promotion of  
 135 Florida thoroughbred breeding and of thoroughbred  
 136 racing; amending s. 624.509, F.S.; exempting certain  
 137 insurance policies, contracts, and endorsements from  
 138 insurance premium tax; defining the term "flood";  
 139 providing for future repeal; creating s. 624.5108,  
 140 F.S.; requiring insurers issuing certain policies to  
 141 provide a credit to policyholders in a specified  
 142 amount; providing applicability; requiring the credit  
 143 amount to be separately stated; providing for a credit  
 144 against insurance premium tax for insurers in a  
 145 specified amount; exempting insurers claiming such

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146 credit from retaliatory tax; providing construction;  
 147 providing for carry-forward of certain credits;  
 148 providing for future repeal; exempting certain  
 149 policies providing property insurance from the state  
 150 fire marshal regulatory assessment and surcharge;  
 151 requiring that the amount of such exemption be  
 152 provided as a credit to policyholders and separately  
 153 disclosed; providing for future expiration; requiring  
 154 insurers issuing certain policies to provide a credit  
 155 to policyholders in a specified amount; providing  
 156 applicability; requiring the credit to be separately  
 157 disclosed; providing for a credit for insurers against  
 158 certain assessments in a specified amount; providing  
 159 for future expiration; exempting from sales and use  
 160 tax specified disaster preparedness supplies during  
 161 specified timeframes; providing applicability;  
 162 authorizing the department to adopt emergency rules;  
 163 exempting from sales and use tax admissions to certain  
 164 events, performances, and facilities, certain season  
 165 tickets, and the retail sale of certain boating and  
 166 water activity, camping, fishing, general outdoor, and  
 167 residential pool supplies during specified timeframes;  
 168 defining terms; providing applicability; authorizing  
 169 the department to adopt emergency rules; exempting  
 170 from sales and use tax the retail sale of certain  
 171 clothing, wallets, bags, school supplies, learning  
 172 aids and jigsaw puzzles, and personal computers and  
 173 personal computer-related accessories during specified  
 174 timeframes; defining terms; providing applicability;



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175 authorizing certain dealers to opt out of  
 176 participating in the tax holiday, subject to certain  
 177 requirements; authorizing the department to adopt  
 178 emergency rules; exempting from the sales and use tax  
 179 the retail sale of certain tools during a specified  
 180 timeframe; providing applicability; authorizing the  
 181 department to adopt emergency rules; authorizing the  
 182 Department of Revenue to adopt emergency rules for  
 183 specified provisions; providing for future expiration;  
 184 providing effective dates.

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

187  
 188 Section 1. Paragraph (c) of subsection (4) of section  
 189 125.0104, Florida Statutes, is amended to read:  
 190 125.0104 Tourist development tax; procedure for levying;  
 191 authorized uses; referendum; enforcement.—  
 192 (4) ORDINANCE LEVY TAX; PROCEDURE.—  
 193 (c) Before a referendum to enact or renew the ordinance  
 194 levying and imposing the tax, the county tourist development  
 195 council shall prepare and submit to the governing board of the  
 196 county for its approval a plan for tourist development. The plan  
 197 shall set forth the anticipated net tourist development tax  
 198 revenue to be derived by the county for the 24 months following  
 199 the levy of the tax; the tax district in which the enactment or  
 200 renewal of the ordinance levying and imposing the tourist  
 201 development tax is proposed; and a list, in the order of  
 202 priority, of the proposed uses of the tax revenue by specific  
 203 project or special use as the same are authorized under

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204 subsection (5). The plan shall include the approximate cost or  
 205 expense allocation for each specific project or special use. The  
 206 plan may not allocate more than 25 percent of the tax revenue  
 207 received for a fiscal year to fund an individual project unless  
 208 the governing board of the county approves such use by  
 209 supermajority vote.

210 Section 2. Effective upon this act becoming a law,  
 211 paragraph (d) of subsection (11) of section 192.001, Florida  
 212 Statutes, is amended to read:

213 192.001 Definitions.—All definitions set out in chapters 1  
 214 and 200 that are applicable to this chapter are included herein.  
 215 In addition, the following definitions shall apply in the  
 216 imposition of ad valorem taxes:

217 (11) "Personal property," for the purposes of ad valorem  
 218 taxation, shall be divided into four categories as follows:

219 (d) "Tangible personal property" means all goods, chattels,  
 220 and other articles of value (but does not include the vehicular  
 221 items enumerated in s. 1(b), Art. VII of the State Constitution  
 222 and elsewhere defined) capable of manual possession and whose  
 223 chief value is intrinsic to the article itself. "Construction  
 224 work in progress" consists of those items of tangible personal  
 225 property commonly known as fixtures, machinery, and equipment  
 226 when in the process of being installed in new or expanded  
 227 improvements to real property and whose value is materially  
 228 enhanced upon connection or use with a preexisting, taxable,  
 229 operational system or facility. Construction work in progress  
 230 shall be deemed substantially completed when connected with the  
 231 preexisting, taxable, operational system or facility. For the  
 232 purposes of tangible personal property constructed or installed

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233 by an electric utility, construction work in progress shall be  
 234 deemed substantially completed upon the earlier of when all  
 235 permits or approvals required for commercial operation have been  
 236 received or approved, or 1 year after the construction work in  
 237 progress has been connected with the preexisting, taxable,  
 238 operational system or facility. Inventory and household goods  
 239 are expressly excluded from this definition.

240 Section 3. The amendment made by this act to s. 192.001,  
 241 Florida Statutes, first applies beginning with the 2024 property  
 242 tax roll.

243 Section 4. Paragraph (b) of subsection (4) and subsections  
 244 (9) and (10) of section 193.155, Florida Statutes, are amended  
 245 to read:

246 193.155 Homestead assessments.—Homestead property shall be  
 247 assessed at just value as of January 1, 1994. Property receiving  
 248 the homestead exemption after January 1, 1994, shall be assessed  
 249 at just value as of January 1 of the year in which the property  
 250 receives the exemption unless the provisions of subsection (8)  
 251 apply.

252 (4)

253 (b)1. Changes, additions, or improvements that replace all  
 254 or a portion of homestead property, including ancillary  
 255 improvements, damaged or destroyed by misfortune or calamity  
 256 shall be assessed upon substantial completion as provided in  
 257 this paragraph. Such assessment must be calculated using the  
 258 homestead property's assessed value as of the January 1  
 259 immediately before the date on which the damage or destruction  
 260 was sustained, subject to the assessment limitations in  
 261 subsections (1) and (2), when:

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262 a. The square footage of the homestead property as changed  
 263 or improved does not exceed 110 percent of the square footage of  
 264 the homestead property before the damage or destruction; or

265 b. The total square footage of the homestead property as  
 266 changed or improved does not exceed 1,500 square feet.

267 2. The homestead property's assessed value must be  
 268 increased by the just value of that portion of the changed or  
 269 improved homestead property which is in excess of 110 percent of  
 270 the square footage of the homestead property before the damage  
 271 or destruction or of that portion exceeding 1,500 square feet.

272 3. Homestead property damaged or destroyed by misfortune or  
 273 calamity which, after being changed or improved, has a square  
 274 footage of less than 100 percent of the homestead property's  
 275 total square footage before the damage or destruction shall be  
 276 assessed pursuant to subsection (5).

277 4. Changes, additions, or improvements assessed pursuant to  
 278 this paragraph must be reassessed pursuant to subsection (1) in  
 279 subsequent years. This paragraph applies to changes, additions,  
 280 or improvements commenced within 5 ~~3~~ years after the January 1  
 281 following the damage or destruction of the homestead.

282 (9) Erroneous assessments of homestead property assessed  
 283 under this section may be corrected in the following manner:

284 (a) If errors are made in arriving at any assessment under  
 285 this section due to a material mistake of fact concerning an  
 286 essential characteristic of the property, the just value and  
 287 assessed value must be recalculated for every such year,  
 288 including the year in which the mistake occurred, but the  
 289 recalculated values shall be first applied to the tax roll in  
 290 the year the mistake is discovered. No back taxes shall be due

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291 for any year as a result of recalculations under this paragraph.  
 292 (b) If changes, additions, or improvements are not assessed  
 293 at just value as of the first January 1 after they were  
 294 substantially completed, the property appraiser shall determine  
 295 the just value for such changes, additions, or improvements for  
 296 the year they were substantially completed. Assessments for  
 297 subsequent years shall be corrected, applying this section if  
 298 applicable; provided, however, that if a building permit was  
 299 required and has not been issued by the county, the assessment  
 300 may be corrected from the later of the year following  
 301 substantial completion or 10 years prior to the error being  
 302 discovered. The recalculated values shall be first applied to  
 303 the tax roll in the year the mistake is discovered. No back  
 304 taxes shall be due for any year as a result of recalculations  
 305 under this paragraph.  
 306 (c) ~~If back taxes are due pursuant to s. 193.092, the~~  
 307 ~~corrections made pursuant to this subsection shall be used to~~  
 308 ~~calculate such back taxes.~~  
 309 (10) If the property appraiser determines that for any year  
 310 or years within the prior 10 years a person who was not entitled  
 311 to the homestead property assessment limitation granted under  
 312 this section was granted the homestead property assessment  
 313 limitation, the property appraiser making such determination  
 314 shall serve upon the owner a notice of intent to record in the  
 315 public records of the county a notice of tax lien against any  
 316 property owned by that person in the county, and such property  
 317 must be identified in the notice of tax lien. The property  
 318 appraiser must include with such notice information explaining  
 319 why the owner is not entitled to the limitation, the years for

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320 which unpaid taxes, penalties, and interest are due, and the  
 321 manner in which unpaid taxes, penalties, and interest have been  
 322 calculated. Such property that is situated in this state is  
 323 subject to the unpaid taxes, plus a penalty of 50 percent of the  
 324 unpaid taxes for each year and 15 percent interest per annum.  
 325 However, when a person entitled to exemption pursuant to s.  
 326 196.031 inadvertently receives the limitation pursuant to this  
 327 section following a change of ownership or if the property  
 328 appraiser improperly grants the property assessment limitation  
 329 as a result of a clerical mistake or an omission, the assessment  
 330 of such property must be corrected as provided in paragraph  
 331 (9) (a), and the person need not pay the unpaid taxes, penalties,  
 332 or interest. Before a lien may be filed, the person or entity so  
 333 notified must be given 30 days to pay the taxes and any  
 334 applicable penalties and interest. If the property appraiser  
 335 improperly grants the property assessment limitation as a result  
 336 of a clerical mistake or an omission, the person or entity  
 337 improperly receiving the property assessment limitation may not  
 338 be assessed a penalty or interest.  
 339 Section 5. Subsections (9) and (10) of section 193.1554,  
 340 Florida Statutes, are amended to read:  
 341 193.1554 Assessment of nonhomestead residential property.—  
 342 (9) Erroneous assessments of nonhomestead residential  
 343 property assessed under this section may be corrected in the  
 344 following manner:  
 345 (a) If errors are made in arriving at any assessment under  
 346 this section due to a material mistake of fact concerning an  
 347 essential characteristic of the property, the just value and  
 348 assessed value must be recalculated for every such year,

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349 including the year in which the mistake occurred, but the  
 350 recalculated values shall be first applied to the tax roll in  
 351 the year the mistake is discovered. No back taxes shall be due  
 352 for any year as a result of recalculations under this paragraph.

353 (b) If changes, additions, or improvements are not assessed  
 354 at just value as of the first January 1 after they were  
 355 substantially completed, the property appraiser shall determine  
 356 the just value for such changes, additions, or improvements for  
 357 the year they were substantially completed. Assessments for  
 358 subsequent years must shall be corrected, applying this section  
 359 if applicable; provided, however, that if a building permit was  
 360 required and has not been issued by the county, the assessment  
 361 may be corrected from the later of the year following  
 362 substantial completion or 10 years prior to the error being  
 363 discovered. The recalculated values shall be first applied to  
 364 the tax roll in the year the mistake is discovered. No back  
 365 taxes shall be due for any year as a result of recalculations  
 366 under this paragraph.

367 ~~(c) If back taxes are due pursuant to s. 193.092, the~~  
 368 ~~corrections made pursuant to this subsection shall be used to~~  
 369 ~~calculate such back taxes.~~

370 (10) If the property appraiser determines that for any year  
 371 or years within the prior 10 years a person or entity who was  
 372 not entitled to the property assessment limitation granted under  
 373 this section was granted the property assessment limitation, the  
 374 property appraiser making such determination shall serve upon  
 375 the owner a notice of intent to record in the public records of  
 376 the county a notice of tax lien against any property owned by  
 377 that person or entity in the county, and such property must be

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378 identified in the notice of tax lien. The property appraiser  
 379 must include with such notice information explaining why the  
 380 owner is not entitled to the limitation, the years for which  
 381 unpaid taxes, penalties, and interest are due, and the manner in  
 382 which unpaid taxes, penalties, and interest have been  
 383 calculated. Such property that is situated in this state is  
 384 subject to the unpaid taxes, plus a penalty of 50 percent of the  
 385 unpaid taxes for each year and 15 percent interest per annum.  
 386 However, if the property assessment limitation is granted as a  
 387 result of a clerical mistake or an omission by the property  
 388 appraiser, the taxpayer need not pay the unpaid taxes,  
 389 penalties, or interest. Before a lien may be filed, the person  
 390 or entity so notified must be given 30 days to pay the taxes and  
 391 any applicable penalties and interest. ~~If the property appraiser~~  
 392 ~~improperly grants the property assessment limitation as a result~~  
 393 ~~of a clerical mistake or an omission, the person or entity~~  
 394 ~~improperly receiving the property assessment limitation may not~~  
 395 ~~be assessed a penalty or interest.~~

396 Section 6. Subsections (9) and (10) of section 193.1555,  
 397 Florida Statutes, are amended to read:

398 193.1555 Assessment of certain residential and  
 399 nonresidential real property.-

400 (9) Erroneous assessments of nonresidential real property  
 401 assessed under this section may be corrected in the following  
 402 manner:

403 (a) If errors are made in arriving at any assessment under  
 404 this section due to a material mistake of fact concerning an  
 405 essential characteristic of the property, the just value and  
 406 assessed value must be recalculated for every such year,

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407 including the year in which the mistake occurred, but the  
 408 recalculated values shall be first applied to the tax roll in  
 409 the year the mistake is discovered. No back taxes shall be due  
 410 for any year as a result of recalculations under this paragraph.

411 (b) If changes, additions, or improvements are not assessed  
 412 at just value as of the first January 1 after they were  
 413 substantially completed, the property appraiser shall determine  
 414 the just value for such changes, additions, or improvements for  
 415 the year they were substantially completed. Assessments for  
 416 subsequent years shall be corrected, applying this section if  
 417 applicable; provided, however, that if a building permit was  
 418 required and has not been issued by the county, the assessment  
 419 may be corrected from the later of the year following  
 420 substantial completion or 10 years prior to the error being  
 421 discovered. The recalculated values shall be first applied to  
 422 the tax roll in the year the mistake is discovered. No back  
 423 taxes shall be due for any year as a result of recalculations  
 424 under this paragraph.

425 ~~(c) If back taxes are due pursuant to s. 193.092, the~~  
 426 ~~corrections made pursuant to this subsection shall be used to~~  
 427 ~~calculate such back taxes.~~

428 (10) If the property appraiser determines that for any year  
 429 or years within the prior 10 years a person or entity who was  
 430 not entitled to the property assessment limitation granted under  
 431 this section was granted the property assessment limitation, the  
 432 property appraiser making such determination shall serve upon  
 433 the owner a notice of intent to record in the public records of  
 434 the county a notice of tax lien against any property owned by  
 435 that person or entity in the county, and such property must be

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436 identified in the notice of tax lien. The property appraiser  
 437 must include with such notice information explaining why the  
 438 owner is not entitled to the limitation, the years for which  
 439 unpaid taxes, penalties, and interest are due, and the manner in  
 440 which unpaid taxes, penalties, and interest have been  
 441 calculated. Such property that is situated in this state is  
 442 subject to the unpaid taxes, plus a penalty of 50 percent of the  
 443 unpaid taxes for each year and 15 percent interest per annum.  
 444 However, if the property assessment limitation is granted as a  
 445 result of a clerical mistake or an omission by the property  
 446 appraiser, the taxpayer need not pay the unpaid taxes,  
 447 penalties, or interest. Before a lien may be filed, the person  
 448 or entity so notified must be given 30 days to pay the taxes and  
 449 any applicable penalties and interest. ~~If the property appraiser~~  
 450 ~~improperly grants the property assessment limitation as a result~~  
 451 ~~of a clerical mistake or an omission, the person or entity~~  
 452 ~~improperly receiving the property assessment limitation may not~~  
 453 ~~be assessed a penalty or interest.~~

454 Section 7. Subsection (1) of section 193.624, Florida  
 455 Statutes, is amended to read:

456 193.624 Assessment of renewable energy source devices.—

457 (1) As used in this section, the term "renewable energy  
 458 source device" means any of the following equipment that  
 459 collects, transmits, stores, or uses solar energy, wind energy,  
 460 or energy derived from geothermal deposits or biogas, as defined  
 461 in s. 366.91:

462 (a) Solar energy collectors, photovoltaic modules, and  
 463 inverters.

464 (b) Storage tanks and other storage systems, excluding

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465 swimming pools used as storage tanks.  
 466 (c) Rockbeds.  
 467 (d) Thermostats and other control devices.  
 468 (e) Heat exchange devices.  
 469 (f) Pumps and fans.  
 470 (g) Roof ponds.  
 471 (h) Freestanding thermal containers.  
 472 (i) Pipes, ducts, wiring, structural supports, refrigerant  
 473 handling systems, and other components used as integral parts of  
 474 such systems; however, such equipment does not include  
 475 conventional backup systems of any type or any equipment or  
 476 structure that would be required in the absence of the renewable  
 477 energy source device.  
 478 (j) Windmills and wind turbines.  
 479 (k) Wind-driven generators.  
 480 (l) Power conditioning and storage devices that store or  
 481 use solar energy, wind energy, or energy derived from geothermal  
 482 deposits to generate electricity or mechanical forms of energy.  
 483 (m) Pipes and other equipment used to transmit hot  
 484 geothermal water to a dwelling or structure from a geothermal  
 485 deposit.  
 486 (n) Pipes, equipment, structural facilities, structural  
 487 support, and any other machinery integral to the  
 488 interconnection, production, storage, compression,  
 489 transportation, processing, and conversion of biogas from  
 490 landfill waste; livestock farm waste, including manure; food  
 491 waste; or treated wastewater into renewable natural gas as  
 492 defined in s. 366.91.  
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494 The term does not include equipment that is on the distribution  
 495 or transmission side of the point at which a renewable energy  
 496 source device is interconnected to an electric utility's  
 497 distribution grid or transmission lines or a natural gas  
 498 pipeline or distribution system.  
 499 Section 8. The amendments made by this act to s. 193.624,  
 500 Florida Statutes, first apply to the 2025 property tax roll.  
 501 Section 9. Section 195.028, Florida Statutes, is created to  
 502 read:  
 503 195.028 Taxpayer-friendly property assessment  
 504 administration information.—  
 505 (1) Upon request by a property appraiser, the department  
 506 must develop multi-language versions of forms prescribed by the  
 507 department, if translation resources are reasonably available.  
 508 Such forms must contain English and may include one or more  
 509 requested languages other than English.  
 510 (2) The department shall develop a flyer or brochure that  
 511 shall be posted to the department's and each property  
 512 appraiser's website informing taxpayers of examples of  
 513 activities that may affect eligibility for ad valorem property  
 514 tax exemptions, including but not limited to, rental of  
 515 homestead property or establishment of permanent residency at  
 516 another property.  
 517 Section 10. Paragraph (a) of subsection (9) of section  
 518 196.011, Florida Statutes, is amended, and subsection (13) is  
 519 added to that section, to read:  
 520 196.011 Annual application required for exemption.—  
 521 (9) (a) A county may, at the request of the property  
 522 appraiser and by a majority vote of its governing body, waive

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523 the requirement that an annual application or statement be made  
 524 for exemption of property within the county after an initial  
 525 application is made and the exemption granted. The waiver under  
 526 this subsection of the annual application or statement  
 527 requirement applies to all exemptions under this chapter except  
 528 the exemption under s. 196.1995. Notwithstanding such waiver,  
 529 refiling of an application or statement shall be required when  
 530 any property granted an exemption is sold or otherwise disposed  
 531 of, when the ownership changes in any manner, when the applicant  
 532 for homestead exemption ceases to use the property as his or her  
 533 homestead, or when the status of the owner changes so as to  
 534 change the exempt status of the property. In its deliberations  
 535 on whether to waive the annual application or statement  
 536 requirement, the governing body shall consider the possibility  
 537 of fraudulent exemption claims which may occur due to the waiver  
 538 of the annual application requirement. The owner of any property  
 539 granted an exemption who is not required to file an annual  
 540 application or statement shall notify the property appraiser  
 541 promptly whenever the use of the property or the status or  
 542 condition of the owner changes so as to change the exempt status  
 543 of the property. If any property owner fails to so notify the  
 544 property appraiser and the property appraiser determines that  
 545 for any year within the prior 10 years the owner was not  
 546 entitled to receive such exemption, the owner of the property is  
 547 subject to the taxes exempted as a result of such failure plus  
 548 15 percent interest per annum and a penalty of 50 percent of the  
 549 taxes exempted. However, if such exemption is granted as a  
 550 result of a clerical mistake or an omission by the property  
 551 appraiser, the taxpayer need not pay the unpaid taxes,

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552 penalties, or interest. Except for homestead exemptions  
 553 controlled by s. 196.161, the property appraiser making such  
 554 determination shall record in the public records of the county a  
 555 notice of tax lien against any property owned by that person or  
 556 entity in the county, and such property must be identified in  
 557 the notice of tax lien. Such property is subject to the payment  
 558 of all taxes and penalties. Such lien when filed shall attach to  
 559 any property, identified in the notice of tax lien, owned by the  
 560 person who illegally or improperly received the exemption. If  
 561 such person no longer owns property in that county but owns  
 562 property in some other county or counties in the state, the  
 563 property appraiser shall record a notice of tax lien in such  
 564 other county or counties, identifying the property owned by such  
 565 person or entity in such county or counties, and it shall become  
 566 a lien against such property in such county or counties.

567 (13) Upon request by an applicant, a property appraiser  
 568 must provide a multi-language application, if such application  
 569 has been developed by the department pursuant to s. 195.028.

570 Section 11. Subsection (7) of section 196.031, Florida  
 571 Statutes, is amended to read:

572 196.031 Exemption of homesteads.—

573 (7) When homestead property is damaged or destroyed by  
 574 misfortune or calamity and the property is uninhabitable on  
 575 January 1 after the damage or destruction occurs, the homestead  
 576 exemption may be granted if the property is otherwise qualified  
 577 and if the property owner notifies the property appraiser that  
 578 he or she intends to repair or rebuild the property and live in  
 579 the property as his or her primary residence after the property  
 580 is repaired or rebuilt and does not claim a homestead exemption

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581 on any other property or otherwise violate this section. Failure  
 582 by the property owner to commence the repair or rebuilding of  
 583 the homestead property within 5 ~~3~~ years after January 1  
 584 following the property's damage or destruction constitutes  
 585 abandonment of the property as a homestead. After the 5-year ~~3-~~  
 586 ~~year~~ period, the expiration, lapse, nonrenewal, or revocation of  
 587 a building permit issued to the property owner for such repairs  
 588 or rebuilding also constitutes abandonment of the property as  
 589 homestead.

590 Section 12. The amendments made by this act to ss. 193.155,  
 591 193.1554, 193.1555, 196.011, and 196.031, Florida Statutes,  
 592 first apply beginning with the 2025 property tax roll.

593 Section 13. Subsection (3) of section 196.121, Florida  
 594 Statutes, is amended to read:

595 196.121 Homestead exemptions; forms.—

596 (3) The forms shall also contain the following:

597 (a) Notice of examples of activities that may affect  
 598 eligibility for homestead exemptions, including, but not limited  
 599 to, rental of homestead property or establishment of permanent  
 600 residency at another property.

601 (b) Notice of the tax lien which can be imposed pursuant to  
 602 s. 196.161.

603 (c) ~~(b)~~ Notice that information contained in the application  
 604 will be provided to the Department of Revenue and may also be  
 605 provided to any state in which the applicant has previously  
 606 resided.

607 (d) ~~(c)~~ A requirement that the applicant read or have read  
 608 to him or her the contents of the form.

609 Section 14. Paragraph (b) of subsection (1) of section

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610 196.161, Florida Statutes, is amended to read:

611 196.161 Homestead exemptions; lien imposed on property of  
 612 person claiming exemption although not a permanent resident.—

613 (1)

614 (b) In addition, upon determination by the property  
 615 appraiser that for any year or years within the prior 10 years a  
 616 person who was not entitled to a homestead exemption was granted  
 617 a homestead exemption from ad valorem taxes, it shall be the  
 618 duty of the property appraiser making such determination to  
 619 serve upon the owner a notice of intent to record in the public  
 620 records of the county a notice of tax lien against any property  
 621 owned by that person in the county, and such property shall be  
 622 identified in the notice of tax lien. The property appraiser  
 623 must include with such notice served upon the owner information  
 624 explaining why the owner is not entitled to the homestead  
 625 exemption; for which years unpaid taxes, penalties, and interest  
 626 are due; and how unpaid taxes, penalties, and interest have been  
 627 calculated. Such property which is situated in this state shall  
 628 be subject to the taxes exempted thereby, plus a penalty of 50  
 629 percent of the unpaid taxes for each year and 15 percent  
 630 interest per annum. However, if a homestead exemption is  
 631 improperly granted as a result of a clerical mistake or an  
 632 omission by the property appraiser, the person improperly  
 633 receiving the exemption shall not be assessed penalty and  
 634 interest. Before any such lien may be filed, the owner so  
 635 notified must be given 30 days to pay the taxes, penalties, and  
 636 interest.

637 Section 15. Subsection (1) of section 196.24, Florida  
 638 Statutes, is amended to read:



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639 196.24 Exemption for disabled ex-servicemember or surviving  
640 spouse; evidence of disability.—

641 (1) Any ex-servicemember, as defined in s. 196.012, who is  
642 a bona fide resident of the state, who was discharged under  
643 honorable conditions, and who has been disabled to a degree of  
644 10 percent or more by misfortune or while serving during a  
645 period of wartime service as defined in s. 1.01(14) is entitled  
646 to the exemption from taxation provided for in s. 3(b), Art. VII  
647 of the State Constitution as provided in this section. Property  
648 to the value of \$10,000 ~~#\$5,000~~ of such a person is exempt from  
649 taxation. The production by him or her of a certificate of  
650 disability from the United States Government or the United  
651 States Department of Veterans Affairs or its predecessor before  
652 the property appraiser of the county wherein the ex-  
653 servicemember's property lies is prima facie evidence of the  
654 fact that he or she is entitled to the exemption. The  
655 unremarried surviving spouse of such a disabled ex-servicemember  
656 is also entitled to the exemption.

657 Section 16. The amendments made by this act to s. 196.24,  
658 Florida Statutes, first apply to the 2025 property tax roll.

659 Section 17. Paragraph (a) of subsection (10) of section  
660 200.069, Florida Statutes, is amended to read:

661 200.069 Notice of proposed property taxes and non-ad  
662 valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
663 appraiser, in the name of the taxing authorities and local  
664 governing boards levying non-ad valorem assessments within his  
665 or her jurisdiction and at the expense of the county, shall  
666 prepare and deliver by first-class mail to each taxpayer to be  
667 listed on the current year's assessment roll a notice of

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668 proposed property taxes, which notice shall contain the elements  
669 and use the format provided in the following form.  
670 Notwithstanding the provisions of s. 195.022, no county officer  
671 shall use a form other than that provided herein. The Department  
672 of Revenue may adjust the spacing and placement on the form of  
673 the elements listed in this section as it considers necessary  
674 based on changes in conditions necessitated by various taxing  
675 authorities. If the elements are in the order listed, the  
676 placement of the listed columns may be varied at the discretion  
677 and expense of the property appraiser, and the property  
678 appraiser may use printing technology and devices to complete  
679 the form, the spacing, and the placement of the information in  
680 the columns. In addition, the property appraiser may not include  
681 in the mailing of the notice of ad valorem taxes and non-ad  
682 valorem assessments additional information or items unless such  
683 information or items explain a component of the notice or  
684 provide information directly related to the assessment and  
685 taxation of the property. A county officer may use a form other  
686 than that provided by the department for purposes of this part,  
687 but only if his or her office pays the related expenses and he  
688 or she obtains prior written permission from the executive  
689 director of the department; however, a county officer may not  
690 use a form the substantive content of which is at variance with  
691 the form prescribed by the department. The county officer may  
692 continue to use such an approved form until the law that  
693 specifies the form is amended or repealed or until the officer  
694 receives written disapproval from the executive director.

695 (10) (a) If requested by the property appraiser local  
696 ~~governing board levying non-ad valorem assessments~~ and agreed to

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697 by the local governing board levying non-ad valorem assessments  
 698 ~~property appraiser~~, the notice specified in this section may  
 699 contain a notice of proposed or adopted non-ad valorem  
 700 assessments. If so agreed, the notice shall be titled:

701  
 702 NOTICE OF PROPOSED PROPERTY TAXES  
 703 AND PROPOSED OR ADOPTED  
 704 NON-AD VALOREM ASSESSMENTS  
 705 DO NOT PAY--THIS IS NOT A BILL  
 706

707 There must be a clear partition between the notice of proposed  
 708 property taxes and the notice of proposed or adopted non-ad  
 709 valorem assessments. The partition must be a bold, horizontal  
 710 line approximately 1/8-inch thick. By rule, the department shall  
 711 provide a format for the form of the notice of proposed or  
 712 adopted non-ad valorem assessments which meets the following  
 713 minimum requirements:

714 1. There must be subheading for columns listing the levying  
 715 local governing board, with corresponding assessment rates  
 716 expressed in dollars and cents per unit of assessment, and the  
 717 associated assessment amount.

718 2. The purpose of each assessment must also be listed in  
 719 the column listing the levying local governing board if the  
 720 purpose is not clearly indicated by the name of the board.

721 3. Each non-ad valorem assessment for each levying local  
 722 governing board must be listed separately.

723 4. If a county has too many municipal service benefit units  
 724 or assessments to be listed separately, it shall combine them by  
 725 function.

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726 5. A brief statement outlining the responsibility of the  
 727 tax collector and each levying local governing board as to any  
 728 non-ad valorem assessment must be provided on the form,  
 729 accompanied by directions as to which office to contact for  
 730 particular questions or problems.

731 Section 18. Present subsections (6), (7), and (8) of  
 732 section 201.08, Florida Statutes, are redesignated as  
 733 subsections (7), (8), and (9), respectively, a new subsection  
 734 (6) is added to that section, and paragraph (b) of subsection  
 735 (1) of that section is republished, to read:

736 201.08 Tax on promissory or nonnegotiable notes, written  
 737 obligations to pay money, or assignments of wages or other  
 738 compensation; exception.—

739 (1)

740 (b) On mortgages, trust deeds, security agreements, or  
 741 other evidences of indebtedness filed or recorded in this state,  
 742 and for each renewal of the same, the tax shall be 35 cents on  
 743 each \$100 or fraction thereof of the indebtedness or obligation  
 744 evidenced thereby. Mortgages, including, but not limited to,  
 745 mortgages executed without the state and recorded in the state,  
 746 which incorporate the certificate of indebtedness, not otherwise  
 747 shown in separate instruments, are subject to the same tax at  
 748 the same rate. When there is both a mortgage, trust deed, or  
 749 security agreement and a note, certificate of indebtedness, or  
 750 obligation, the tax shall be paid on the mortgage, trust deed,  
 751 or security agreement at the time of recordation. A notation  
 752 shall be made on the note, certificate of indebtedness, or  
 753 obligation that the tax has been paid on the mortgage, trust  
 754 deed, or security agreement. If a mortgage, trust deed, security

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754 agreement, or other evidence of indebtedness is subsequently  
 755 filed or recorded in this state to evidence an indebtedness or  
 756 obligation upon which tax was paid under paragraph (a) or  
 757 subsection (2), tax shall be paid on the mortgage, trust deed,  
 758 security agreement, or other evidence of indebtedness on the  
 759 amount of the indebtedness or obligation evidenced which exceeds  
 760 the aggregate amount upon which tax was previously paid under  
 761 this paragraph and under paragraph (a) or subsection (2). If the  
 762 mortgage, trust deed, security agreement, or other evidence of  
 763 indebtedness subject to the tax levied by this section secures  
 764 future advances, as provided in s. 697.04, the tax shall be paid  
 765 at the time of recordation on the initial debt or obligation  
 766 secured, excluding future advances; at the time and so often as  
 767 any future advance is made, the tax shall be paid on all sums  
 768 then advanced regardless of where such advance is made.  
 769 Notwithstanding the aforestated general rule, any increase in  
 770 the amount of original indebtedness caused by interest accruing  
 771 under an adjustable rate note or mortgage having an initial  
 772 interest rate adjustment interval of not less than 6 months  
 773 shall be taxable as a future advance only to the extent such  
 774 increase is a computable sum certain when the document is  
 775 executed. Failure to pay the tax shall not affect the lien for  
 776 any such future advance given by s. 697.04, but any person who  
 777 fails or refuses to pay such tax due by him or her is guilty of  
 778 a misdemeanor of the first degree. The mortgage, trust deed, or  
 779 other instrument shall not be enforceable in any court of this  
 780 state as to any such advance unless and until the tax due  
 781 thereon upon each advance that may have been made thereunder has  
 782 been paid.  
 783

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784 (6) For a home equity conversion mortgage as defined in 12  
 785 C.F.R. s. 1026.33(a), only the principal limit available to the  
 786 borrower is subject to the tax imposed in this section. The  
 787 maximum claim amount and the stated mortgage amount are not  
 788 subject to the tax imposed in this section. As used in this  
 789 subsection, the term "principal limit" means the gross amount of  
 790 loan proceeds available to the borrower without consideration of  
 791 any use restrictions. For purposes of this subsection, the tax  
 792 must be calculated based on the principal limit amount  
 793 determined at the time of closing as evidenced by the recorded  
 794 mortgage or any supporting documents attached thereto.  
 795 Section 19. The amendment to s. 201.08, Florida Statutes,  
 796 made by this act is intended to be remedial in nature and shall  
 797 apply retroactively, but does not create a right to a refund or  
 798 credit of any tax paid before the effective date of this act.  
 799 For any home equity conversion mortgage recorded before the  
 800 effective date of this act, the taxpayer may evidence the  
 801 principal limit using related loan documents.  
 802 Section 20. Section 201.21, Florida Statutes, is amended to  
 803 read:  
 804 201.21 Notes and other written obligations exempt under  
 805 certain conditions.—  
 806 (1) There shall be exempt from all excise taxes imposed by  
 807 this chapter all promissory notes, nonnegotiable notes, and  
 808 other written obligations to pay money bearing date subsequent  
 809 to July 1, 1955, hereinafter referred to as "principal  
 810 obligations," when the maker thereof shall pledge or deposit  
 811 with the payee or holder thereof pursuant to any agreement  
 812 commonly known as a wholesale warehouse mortgage agreement, as

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813 collateral security for the payment thereof, any collateral  
 814 obligation or obligations, as hereinafter defined, provided all  
 815 excise taxes imposed by this chapter upon or in respect to such  
 816 collateral obligation or obligations shall have been paid. If  
 817 the indebtedness evidenced by any such principal obligation  
 818 shall be in excess of the indebtedness evidenced by such  
 819 collateral obligation or obligations, the exemption provided by  
 820 this subsection ~~section~~ shall not apply to the amount of such  
 821 excess indebtedness; and, in such event, the excise taxes  
 822 imposed by this chapter shall apply and be paid only in respect  
 823 to such excess of indebtedness of such principal obligation. The  
 824 term "collateral obligation" as used in this subsection ~~section~~  
 825 means any note, bond, or other written obligation to pay money  
 826 secured by mortgage, deed of trust, or other lien upon real or  
 827 personal property. The pledging of a specific collateral  
 828 obligation to secure a specific principal obligation, if  
 829 required under the terms of the agreement, shall not invalidate  
 830 the exemption provided by this subsection ~~section~~. The temporary  
 831 removal of the document or documents representing one or more  
 832 collateral obligations for a reasonable commercial purpose, for  
 833 a period not exceeding 60 days, shall not invalidate the  
 834 exemption provided by this subsection ~~section~~.

835 (2) There shall be exempt from all excise taxes imposed by  
 836 this chapter all non-interest-bearing promissory notes, non-  
 837 interest-bearing nonnegotiable notes, or non-interest-bearing  
 838 written obligations to pay money, or assignments of salaries,  
 839 wages, or other compensation made, executed, delivered, sold,  
 840 transferred, or assigned in the state, and for each renewal of  
 841 the same, of \$3,500 or less, when given by a customer to an

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842 alarm system contractor, as defined in s. 489.505, in connection  
 843 with the sale of an alarm system as defined in s. 489.505.

844 Section 21. Paragraph (d) of subsection (2) of section  
 845 212.0306, Florida Statutes, is amended to read:

846 212.0306 Local option food and beverage tax; procedure for  
 847 levying; authorized uses; administration.—

848 (2)

849 (d) Sales in cities or towns presently imposing a municipal  
 850 resort tax as authorized by chapter 67-930, Laws of Florida, are  
 851 exempt from the taxes authorized by subsection (1); however, the  
 852 tax authorized by paragraph (1)(b) may be levied in such city or  
 853 town if the governing authority of the city or town adopts an  
 854 ordinance that is subsequently approved by a majority of the  
 855 registered electors in such city or town voting in ~~at~~ a  
 856 referendum held at a general election as defined in s. 97.021.  
 857 Any tax levied in a city or town pursuant to this paragraph  
 858 takes effect on the first day of January following the general  
 859 election in which the ordinance was approved. A referendum to  
 860 reenact an expiring tax authorized under this paragraph must be  
 861 held at a general election occurring within the 48-month period  
 862 immediately preceding the effective date of the reenacted tax,  
 863 and the referendum may appear on the ballot only once within the  
 864 48-month period.

865 Section 22. Paragraph (a) of subsection (4) of section  
 866 212.055, Florida Statutes, is amended to read:

867 212.055 Discretionary sales surtaxes; legislative intent;  
 868 authorization and use of proceeds.—It is the legislative intent  
 869 that any authorization for imposition of a discretionary sales  
 870 surtax shall be published in the Florida Statutes as a

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871 subsection of this section, irrespective of the duration of the
872 levy. Each enactment shall specify the types of counties
873 authorized to levy; the rate or rates which may be imposed; the
874 maximum length of time the surtax may be imposed, if any; the
875 procedure which must be followed to secure voter approval, if
876 required; the purpose for which the proceeds may be expended;
877 and such other requirements as the Legislature may provide.
878 Taxable transactions and administrative procedures shall be as
879 provided in s. 212.054.

880 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.-

881 (a)1. The governing body in each county that the government
882 ~~of which is not consolidated with that of one or more~~
883 ~~municipalities, which~~ has a population of at least 800,000
884 residents and is not authorized to levy a surtax under
885 subsection (5), may levy, pursuant to an ordinance either
886 approved by an extraordinary vote of the governing body or
887 conditioned to take effect only upon approval by a majority vote
888 of the electors of the county voting in a referendum, a
889 discretionary sales surtax at a rate that may not exceed 0.5
890 percent.

891 2. If the ordinance is conditioned on a referendum, a
892 statement that includes a brief and general description of the
893 purposes to be funded by the surtax and that conforms to the
894 requirements of s. 101.161 shall be placed on the ballot by the
895 governing body of the county. The following questions shall be
896 placed on the ballot:

897 FOR THE. . .CENTS TAX
898
899 AGAINST THE. . .CENTS TAX

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900
901 3. The ordinance adopted by the governing body providing
902 for the imposition of the surtax shall set forth a plan for
903 providing health care services to qualified residents, as
904 defined in subparagraph 4. Such plan and subsequent amendments
905 to it shall fund a broad range of health care services for both
906 indigent persons and the medically poor, including, but not
907 limited to, primary care and preventive care as well as hospital
908 care. The plan must also address the services to be provided by
909 the Level I trauma center. It shall emphasize a continuity of
910 care in the most cost-effective setting, taking into
911 consideration both a high quality of care and geographic access.
912 Where consistent with these objectives, it shall include,
913 without limitation, services rendered by physicians, clinics,
914 community hospitals, mental health centers, and alternative
915 delivery sites, as well as at least one regional referral
916 hospital where appropriate. It shall provide that agreements
917 negotiated between the county and providers, including hospitals
918 with a Level I trauma center, will include reimbursement
919 methodologies that take into account the cost of services
920 rendered to eligible patients, recognize hospitals that render a
921 disproportionate share of indigent care, provide other
922 incentives to promote the delivery of charity care, promote the
923 advancement of technology in medical services, recognize the
924 level of responsiveness to medical needs in trauma cases, and
925 require cost containment including, but not limited to, case
926 management. It must also provide that any hospitals that are
927 owned and operated by government entities on May 21, 1991, must,
928 as a condition of receiving funds under this subsection, afford

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929 public access equal to that provided under s. 286.011 as to  
 930 meetings of the governing board, the subject of which is  
 931 budgeting resources for the rendition of charity care as that  
 932 term is defined in the Florida Hospital Uniform Reporting System  
 933 (FHURS) manual referenced in s. 408.07. The plan shall also  
 934 include innovative health care programs that provide cost-  
 935 effective alternatives to traditional methods of service  
 936 delivery and funding.

937 4. For the purpose of this paragraph, the term "qualified  
 938 resident" means residents of the authorizing county who are:

939 a. Qualified as indigent persons as certified by the  
 940 authorizing county;

941 b. Certified by the authorizing county as meeting the  
 942 definition of the medically poor, defined as persons having  
 943 insufficient income, resources, and assets to provide the needed  
 944 medical care without using resources required to meet basic  
 945 needs for shelter, food, clothing, and personal expenses; or not  
 946 being eligible for any other state or federal program, or having  
 947 medical needs that are not covered by any such program; or  
 948 having insufficient third-party insurance coverage. In all  
 949 cases, the authorizing county is intended to serve as the payor  
 950 of last resort; or

951 c. Participating in innovative, cost-effective programs  
 952 approved by the authorizing county.

953 5. Moneys collected pursuant to this paragraph remain the  
 954 property of the state and shall be distributed by the Department  
 955 of Revenue on a regular and periodic basis to the clerk of the  
 956 circuit court as ex officio custodian of the funds of the  
 957 authorizing county. The clerk of the circuit court shall:

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958 a. Maintain the moneys in an indigent health care trust  
 959 fund;

960 b. Invest any funds held on deposit in the trust fund  
 961 pursuant to general law;

962 c. Disburse the funds, including any interest earned, to  
 963 any provider of health care services, as provided in  
 964 subparagraphs 3. and 4., upon directive from the authorizing  
 965 county. However, if a county has a population of at least  
 966 800,000 residents and has levied the surtax authorized in this  
 967 paragraph, notwithstanding any directive from the authorizing  
 968 county, on October 1 of each calendar year, the clerk of the  
 969 court shall issue a check in the amount of \$6.5 million to a  
 970 hospital in its jurisdiction that has a Level I trauma center or  
 971 shall issue a check in the amount of \$3.5 million to a hospital  
 972 in its jurisdiction that has a Level I trauma center if that  
 973 county enacts and implements a hospital lien law in accordance  
 974 with chapter 98-499, Laws of Florida. The issuance of the checks  
 975 on October 1 of each year is provided in recognition of the  
 976 Level I trauma center status and shall be in addition to the  
 977 base contract amount received during fiscal year 1999-2000 and  
 978 any additional amount negotiated to the base contract. If the  
 979 hospital receiving funds for its Level I trauma center status  
 980 requests such funds to be used to generate federal matching  
 981 funds under Medicaid, the clerk of the court shall instead issue  
 982 a check to the Agency for Health Care Administration to  
 983 accomplish that purpose to the extent that it is allowed through  
 984 the General Appropriations Act; and

985 d. Prepare on a biennial basis an audit of the trust fund  
 986 specified in sub-subparagraph a. Commencing February 1, 2004,

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987 such audit shall be delivered to the governing body and to the  
988 chair of the legislative delegation of each authorizing county.

989 6. Notwithstanding any other provision of this section, a  
990 county shall not levy local option sales surtaxes authorized in  
991 this paragraph and subsections (2) and (3) in excess of a  
992 combined rate of 1 percent.

993 Section 23. Paragraph (b) of subsection (1) and paragraph  
994 (b) of subsection (4) of section 212.11, Florida Statutes, are  
995 amended to read:

996 212.11 Tax returns and regulations.—

997 (1)

998 (b)1. For the purpose of ascertaining the amount of tax  
999 payable under this chapter, it shall be the duty of all dealers  
1000 to file a return and remit the tax, on or before the 20th day of  
1001 the month, to the department, upon forms prepared and furnished  
1002 by it or in a format prescribed by it. Such return must show the  
1003 rentals, admissions, gross sales, or purchases, as the case may  
1004 be, arising from all leases, rentals, admissions, sales, or  
1005 purchases taxable under this chapter during the preceding  
1006 calendar month.

1007 2. Notwithstanding subparagraph 1. and in addition to any  
1008 extension or waiver ordered pursuant to s. 213.055, a dealer is  
1009 granted an automatic 10-calendar-day extension after the due  
1010 date for filing a return and remitting the tax if all of the  
1011 following conditions are met:

1012 a. The Governor has ordered or proclaimed a declaration of  
1013 a state of emergency pursuant to s. 252.36.

1014 b. The declaration is the first declaration for the event  
1015 giving rise to the state of emergency or expands the counties

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1016 covered by the initial state of emergency without extending or  
1017 renewing the period of time covered by the first declaration of  
1018 a state of emergency.

1019 c. The first day of the period covered by the first  
1020 declaration for the event giving rise to the state of emergency  
1021 is within 5 business days before the 20th day of the month.

1022 (4)

1023 (b)1. The amount of any estimated tax shall be due,  
1024 payable, and remitted by electronic funds transfer by the 20th  
1025 day of the month for which it is estimated. The difference  
1026 between the amount of estimated tax paid and the actual amount  
1027 of tax due under this chapter for such month shall be due and  
1028 payable by the first day of the following month and remitted by  
1029 electronic funds transfer by the 20th day thereof.

1030 2. Notwithstanding subparagraph 1. and in addition to any  
1031 extension or waiver ordered pursuant to s. 213.055, a dealer  
1032 with a certificate of registration issued under s. 212.18 to  
1033 engage in or conduct business in a county to which an emergency  
1034 declaration applies in sub-subparagraph b. is granted an  
1035 automatic 10-calendar-day extension after the due date for  
1036 filing a return and remitting the tax if all of the following  
1037 conditions are met:

1038 a. The Governor has ordered or proclaimed a declaration of  
1039 a state of emergency pursuant to s. 252.36.

1040 b. The declaration is the first declaration for the event  
1041 giving rise to the state of emergency or expands the counties  
1042 covered by the initial state of emergency without extending or  
1043 renewing the period of time covered by the first declaration of  
1044 a state of emergency.

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1045 c. The first day of the period covered by the first  
 1046 declaration for the event giving rise to the state of emergency  
 1047 is within 5 business days before the 20th day of the month.  
 1048 Section 24. Effective January 1, 2025, paragraph (a) of  
 1049 subsection (1) of section 212.12, Florida Statutes, is amended  
 1050 to read:  
 1051 212.12 Dealer's credit for collecting tax; penalties for  
 1052 noncompliance; powers of Department of Revenue in dealing with  
 1053 delinquents; rounding; records required.—  
 1054 (1) (a) Notwithstanding any other law and for the purpose of  
 1055 compensating persons granting licenses for and the lessors of  
 1056 real and personal property taxed hereunder, for the purpose of  
 1057 compensating dealers in tangible personal property, for the  
 1058 purpose of compensating dealers providing communication services  
 1059 and taxable services, for the purpose of compensating owners of  
 1060 places where admissions are collected, and for the purpose of  
 1061 compensating remitters of any taxes or fees reported on the same  
 1062 documents utilized for the sales and use tax, as compensation  
 1063 for the keeping of prescribed records, filing timely tax  
 1064 returns, and the proper accounting and remitting of taxes by  
 1065 them, such seller, person, lessor, dealer, owner, and remitter  
 1066 who files the return required pursuant to s. 212.11 only by  
 1067 electronic means and who pays the amount due on such return only  
 1068 by electronic means shall be allowed \$45 ~~2.5 percent~~ of the  
 1069 amount of the tax due, accounted for, and remitted to the  
 1070 department in the form of a deduction. However, if the amount of  
 1071 the tax due and remitted to the department by electronic means  
 1072 for the reporting period is less than \$45, the allowance is  
 1073 limited to the amount of tax due ~~exceeds \$1,200, an allowance is~~

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1074 ~~not allowed for all amounts in excess of \$1,200.~~ For purposes of  
 1075 this paragraph, the term "electronic means" has the same meaning  
 1076 as provided in s. 213.755(2) (c).  
 1077 Section 25. Paragraph (d) of subsection (6) of section  
 1078 212.20, Florida Statutes, is amended to read:  
 1079 212.20 Funds collected, disposition; additional powers of  
 1080 department; operational expense; refund of taxes adjudicated  
 1081 unconstitutionally collected.—  
 1082 (6) Distribution of all proceeds under this chapter and ss.  
 1083 202.18(1) (b) and (2) (b) and 203.01(1) (a)3. is as follows:  
 1084 (d) The proceeds of all other taxes and fees imposed  
 1085 pursuant to this chapter or remitted pursuant to s. 202.18(1) (b)  
 1086 and (2) (b) shall be distributed as follows:  
 1087 1. In any fiscal year, the greater of \$500 million, minus  
 1088 an amount equal to 4.6 percent of the proceeds of the taxes  
 1089 collected pursuant to chapter 201, or 5.2 percent of all other  
 1090 taxes and fees imposed pursuant to this chapter or remitted  
 1091 pursuant to s. 202.18(1) (b) and (2) (b) shall be deposited in  
 1092 monthly installments into the General Revenue Fund.  
 1093 2. After the distribution under subparagraph 1., 8.9744  
 1094 percent of the amount remitted by a sales tax dealer located  
 1095 within a participating county pursuant to s. 218.61 shall be  
 1096 transferred into the Local Government Half-cent Sales Tax  
 1097 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 1098 transferred shall be reduced by 0.1 percent, and the department  
 1099 shall distribute this amount to the Public Employees Relations  
 1100 Commission Trust Fund less \$5,000 each month, which shall be  
 1101 added to the amount calculated in subparagraph 3. and  
 1102 distributed accordingly.

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1103 3. After the distribution under subparagraphs 1. and 2.,  
 1104 0.0966 percent shall be transferred to the Local Government  
 1105 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 1106 to s. 218.65.

1107 4. After the distributions under subparagraphs 1., 2., and  
 1108 3., 2.0810 percent of the available proceeds shall be  
 1109 transferred monthly to the Revenue Sharing Trust Fund for  
 1110 Counties pursuant to s. 218.215.

1111 5. After the distributions under subparagraphs 1., 2., and  
 1112 3., 1.3653 percent of the available proceeds shall be  
 1113 transferred monthly to the Revenue Sharing Trust Fund for  
 1114 Municipalities pursuant to s. 218.215. If the total revenue to  
 1115 be distributed pursuant to this subparagraph is at least as  
 1116 great as the amount due from the Revenue Sharing Trust Fund for  
 1117 Municipalities and the former Municipal Financial Assistance  
 1118 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 1119 receive less than the amount due from the Revenue Sharing Trust  
 1120 Fund for Municipalities and the former Municipal Financial  
 1121 Assistance Trust Fund in state fiscal year 1999-2000. If the  
 1122 total proceeds to be distributed are less than the amount  
 1123 received in combination from the Revenue Sharing Trust Fund for  
 1124 Municipalities and the former Municipal Financial Assistance  
 1125 Trust Fund in state fiscal year 1999-2000, each municipality  
 1126 shall receive an amount proportionate to the amount it was due  
 1127 in state fiscal year 1999-2000.

1128 6. Of the remaining proceeds:

1129 a. In each fiscal year, the sum of \$29,915,500 shall be  
 1130 divided into as many equal parts as there are counties in the  
 1131 state, and one part shall be distributed to each county. The

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1132 distribution among the several counties must begin each fiscal  
 1133 year on or before January 5th and continue monthly for a total  
 1134 of 4 months. If a local or special law required that any moneys  
 1135 accruing to a county in fiscal year 1999-2000 under the then-  
 1136 existing provisions of s. 550.135 be paid directly to the  
 1137 district school board, special district, or a municipal  
 1138 government, such payment must continue until the local or  
 1139 special law is amended or repealed. The state covenants with  
 1140 holders of bonds or other instruments of indebtedness issued by  
 1141 local governments, special districts, or district school boards  
 1142 before July 1, 2000, that it is not the intent of this  
 1143 subparagraph to adversely affect the rights of those holders or  
 1144 relieve local governments, special districts, or district school  
 1145 boards of the duty to meet their obligations as a result of  
 1146 previous pledges or assignments or trusts entered into which  
 1147 obligated funds received from the distribution to county  
 1148 governments under then-existing s. 550.135. This distribution  
 1149 specifically is in lieu of funds distributed under s. 550.135  
 1150 before July 1, 2000.

1151 b. The department shall distribute \$166,667 monthly to each  
 1152 applicant certified as a facility for a new or retained  
 1153 professional sports franchise pursuant to s. 288.1162. Up to  
 1154 \$41,667 shall be distributed monthly by the department to each  
 1155 certified applicant as defined in s. 288.11621 for a facility  
 1156 for a spring training franchise. However, not more than \$416,670  
 1157 may be distributed monthly in the aggregate to all certified  
 1158 applicants for facilities for spring training franchises.  
 1159 Distributions begin 60 days after such certification and  
 1160 continue for not more than 30 years, except as otherwise

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1161 provided in s. 288.11621. A certified applicant identified in  
 1162 this sub-subparagraph may not receive more in distributions than  
 1163 expended by the applicant for the public purposes provided in s.  
 1164 288.1162(5) or s. 288.11621(3).

1165 c. The department shall distribute up to \$83,333 monthly to  
 1166 each certified applicant as defined in s. 288.11631 for a  
 1167 facility used by a single spring training franchise, or up to  
 1168 \$166,667 monthly to each certified applicant as defined in s.  
 1169 288.11631 for a facility used by more than one spring training  
 1170 franchise. Monthly distributions begin 60 days after such  
 1171 certification or July 1, 2016, whichever is later, and continue  
 1172 for not more than 20 years to each certified applicant as  
 1173 defined in s. 288.11631 for a facility used by a single spring  
 1174 training franchise or not more than 25 years to each certified  
 1175 applicant as defined in s. 288.11631 for a facility used by more  
 1176 than one spring training franchise. A certified applicant  
 1177 identified in this sub-subparagraph may not receive more in  
 1178 distributions than expended by the applicant for the public  
 1179 purposes provided in s. 288.11631(3).

1180 d. The department shall distribute \$15,333 monthly to the  
 1181 State Transportation Trust Fund.

1182 e.(I) On or before July 25, 2021, August 25, 2021, and  
 1183 September 25, 2021, the department shall distribute \$324,533,334  
 1184 in each of those months to the Unemployment Compensation Trust  
 1185 Fund, less an adjustment for refunds issued from the General  
 1186 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
 1187 distribution. The adjustments made by the department to the  
 1188 total distributions shall be equal to the total refunds made  
 1189 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be

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1190 subtracted from any single distribution exceeds the  
 1191 distribution, the department may not make that distribution and  
 1192 must subtract the remaining balance from the next distribution.

1193 (II) Beginning July 2022, and on or before the 25th day of  
 1194 each month, the department shall distribute \$90 million monthly  
 1195 to the Unemployment Compensation Trust Fund.

1196 (III) If the ending balance of the Unemployment  
 1197 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
 1198 of any month, as determined from United States Department of the  
 1199 Treasury data, the Office of Economic and Demographic Research  
 1200 shall certify to the department that the ending balance of the  
 1201 trust fund exceeds such amount.

1202 (IV) This sub-subparagraph is repealed, and the department  
 1203 shall end monthly distributions under sub-sub-subparagraph (II),  
 1204 on the date the department receives certification under sub-sub-  
 1205 subparagraph (III).

1206 f. Beginning July 1, 2023, in each fiscal year, the  
 1207 department shall distribute \$27.5 million to the Florida  
 1208 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
 1209 for further distribution in accordance with s. 571.265. ~~This~~  
 1210 ~~sub-subparagraph is repealed June 30, 2025.~~

1211 7. All other proceeds must remain in the General Revenue  
 1212 Fund.

1213 Section 26. Subsection (8) of section 220.02, Florida  
 1214 Statutes, is amended to read:

1215 220.02 Legislative intent.—

1216 (8) It is the intent of the Legislature that credits  
 1217 against either the corporate income tax or the franchise tax be  
 1218 applied in the following order: those enumerated in s. 631.828,

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1219 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 1220 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 1221 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1222 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1223 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1224 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1225 those enumerated in s. 220.1876, those enumerated in s.  
 1226 220.1877, those enumerated in s. 220.1878, those enumerated in  
 1227 s. 220.193, those enumerated in former s. 288.9916, those  
 1228 enumerated in former s. 220.1899, those enumerated in former s.  
 1229 220.194, those enumerated in s. 220.196, those enumerated in s.  
 1230 220.198, those enumerated in s. 220.1915, those enumerated in s.  
 1231 220.199, ~~and~~ those enumerated in s. 220.1991, and those  
 1232 enumerated in s. 220.1992.

1233 Section 27. Effective upon this act becoming a law,  
 1234 paragraph (n) of subsection (1) and paragraph (c) of subsection  
 1235 (2) of section 220.03, Florida Statutes, are amended to read:

1236 220.03 Definitions.—

1237 (1) SPECIFIC TERMS.—When used in this code, and when not  
 1238 otherwise distinctly expressed or manifestly incompatible with  
 1239 the intent thereof, the following terms shall have the following  
 1240 meanings:

1241 (n) "Internal Revenue Code" means the United States  
 1242 Internal Revenue Code of 1986, as amended and in effect on  
 1243 January 1, 2024 ~~2023~~, except as provided in subsection (3).

1244 (2) DEFINITIONAL RULES.—When used in this code and neither  
 1245 otherwise distinctly expressed nor manifestly incompatible with  
 1246 the intent thereof:

1247 (c) Any term used in this code has the same meaning as when

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1248 used in a comparable context in the Internal Revenue Code and  
 1249 other statutes of the United States relating to federal income  
 1250 taxes, as such code and statutes are in effect on January 1,  
 1251 2024 ~~2023~~. However, if subsection (3) is implemented, the  
 1252 meaning of a term shall be taken at the time the term is applied  
 1253 under this code.

1254 Section 28. (1) The amendment made by this act to s.  
 1255 220.03, Florida Statutes, operates retroactively to January 1,  
 1256 2024.

1257 (2) This section shall take effect upon becoming a law.

1258 Section 29. Paragraph (b) of subsection (1) and subsections  
 1259 (3) and (4) of section 220.1915, Florida Statutes, are amended  
 1260 to read:

1261 220.1915 Credit for qualified railroad reconstruction or  
 1262 replacement expenditures.—

1263 (1) For purposes of this section:

1264 (b) "Qualifying railroad" means any ~~taxpayer that was a~~  
 1265 Class II or Class III railroad operating in this state on the  
 1266 last day of the taxable year for which the credit is claimed,  
 1267 pursuant to the classifications in effect for that year as set  
 1268 by the United States Surface Transportation Board or its  
 1269 successor.

1270 (3) (a) A qualifying railroad must submit to the department  
 1271 ~~with its return~~ an application including any documentation or  
 1272 information required by the department to demonstrate  
 1273 eligibility for the credit allowed under this section. The  
 1274 application may be submitted no later than 120 days following  
 1275 the conclusion of the taxable year in which qualified  
 1276 expenditures were incurred.

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1277 (b) ~~If the qualifying railroad is not a taxpayer under this~~  
 1278 ~~chapter, the qualifying railroad must submit the required~~  
 1279 ~~application including any documentation or information required~~  
 1280 ~~by the department directly to the department no later than May 1~~  
 1281 ~~of the calendar year following the year in which the qualified~~  
 1282 ~~expenditures were made, in accordance with rules adopted by the~~  
 1283 ~~department.~~

1284 ~~(e)~~ The qualifying railroad must include an affidavit  
 1285 certifying that all information contained in the application is  
 1286 true and correct, and supporting documentation must include any  
 1287 relevant information, as determined by the department, to verify  
 1288 eligibility of qualified expenditures made in this state for the  
 1289 credit allowed under this section. The supporting documentation  
 1290 must include, but is not limited to, the following:

1291 1. The number of track miles owned or leased in this state  
 1292 by the qualifying railroad;

1293 2. A description of qualified expenditures; and

1294 3. Financial records necessary to verify the accuracy of  
 1295 the information submitted pursuant to this subsection a copy of  
 1296 any Internal Revenue Service Form 8900, or its equivalent, if  
 1297 such documentation was filed with the Internal Revenue Service  
 1298 for any credit under 26 U.S.C. s. 45C for which the federal  
 1299 credit related in whole or in part to the qualified expenditures  
 1300 in this state for which the credit is sought.

1301 ~~(d) If the qualifying railroad is a taxpayer under this~~  
 1302 ~~chapter and the credit earned exceeds the taxpayer's liability~~  
 1303 ~~under this chapter for that year, or if the qualifying railroad~~  
 1304 ~~is not a taxpayer under this chapter,~~

1305 (c) The department must issue a letter to the qualifying

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1306 railroad within 45 ~~30~~ days after receipt of the completed  
 1307 application indicating the amount of the approved credit  
 1308 available for carryover or transfer in accordance with  
 1309 subsection (4).

1310 (d) ~~(e)~~ The department may consult with the Department of  
 1311 Transportation regarding the qualifications, ownership, or  
 1312 classification of any qualifying railroad applying for a credit  
 1313 under this section. The Department of Transportation shall  
 1314 provide technical assistance, when requested by the department,  
 1315 on any technical audits performed pursuant to this section.

1316 (4) (a) If the credit granted under this section is not  
 1317 fully used in the any one taxable year in which the credit is  
 1318 earned because of insufficient tax liability on the part of the  
 1319 qualifying railroad, ~~or because the qualifying railroad is not~~  
 1320 ~~subject to tax under this chapter,~~ the unused amount may be  
 1321 carried forward for a period not to exceed 5 taxable years or  
 1322 the qualifying railroad may transfer all or a portion of the tax  
 1323 credit earned may be transferred in accordance with paragraph

1324 (b). The carryover or transferred credit may be used in the  
 1325 taxable year in which the credit is earned or any of the 5  
 1326 subsequent taxable years, when the tax imposed by this chapter  
 1327 for that taxable year exceeds the credit for which the  
 1328 qualifying railroad or transferee under paragraph (b) is  
 1329 eligible in that taxable year under this subsection, after  
 1330 applying the other credits and unused carryovers in the order  
 1331 provided by s. 220.02(8).

1332 (b)1. The credit under this section may be transferred:

1333 a. By written agreement to a taxpayer subject to the tax  
 1334 under this chapter and ~~that either transports property using the~~

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1335 ~~rail facilities of the qualifying railroad or furnishes~~  
 1336 ~~railroad-related property or services to any railroad operating~~  
 1337 ~~in this state, or is a railroad, as those terms are defined in~~  
 1338 ~~26 C.F.R. s. 1.45C-1(b); and~~

1339 b. At any time during the 5 taxable years following the  
 1340 taxable year the credit was originally earned by the qualifying  
 1341 railroad.

1342 2. The written agreement required for transfer under this  
 1343 paragraph shall:

1344 a. Be filed jointly by the qualifying railroad and the  
 1345 transferee with the department within 30 days after the  
 1346 transfer, in accordance with rules adopted by the department;  
 1347 and

1348 b. Contain all of the following information: the name,  
 1349 address, and taxpayer identification number for the qualifying  
 1350 railroad and the transferee; the amount of the credit being  
 1351 transferred; the taxable year in which the credit was originally  
 1352 earned by the qualifying railroad; and the remaining taxable  
 1353 years for which the credit may be claimed.

1354 Section 30. Section 220.1992, Florida Statutes, is created  
 1355 to read:

1356 220.1992 Individuals with Unique Abilities Tax Credit  
 1357 Program.—

1358 (1) For purposes of this section, the term:

1359 (a) "Qualified employee" means an individual who has a  
 1360 disability, as that term is defined in s. 413.801, and has been  
 1361 employed for at least 6 months by a qualified taxpayer.

1362 (b) "Qualified taxpayer" means a taxpayer who employs a  
 1363 qualified employee at a business located in this state.

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1364 (2) For a taxable year beginning on or after January 1,  
 1365 2024, a qualified taxpayer is eligible for a credit against the  
 1366 tax imposed by this chapter in an amount up to \$1,000 for each  
 1367 qualified employee such taxpayer employed during the taxable  
 1368 year. The tax credit shall equal one dollar for each hour the  
 1369 qualified employee worked during the taxable year, up to 1,000  
 1370 hours.

1371 (3) (a) The department may adopt rules governing the manner  
 1372 and form of applications for the tax credit and establishing  
 1373 requirements for the proper administration of the tax credit.  
 1374 The form must include an affidavit certifying that all  
 1375 information contained within the application is true and correct  
 1376 and must require the taxpayer to specify the number of qualified  
 1377 employees for whom a credit under this section is being claimed  
 1378 and the number of hours each qualified employee worked during  
 1379 the taxable year.

1380 (b) The department must approve the tax credit prior to the  
 1381 taxpayer taking the credit on a return. The department must  
 1382 approve credits on a first-come, first-served basis. If the  
 1383 department determines that an application is incomplete, the  
 1384 department shall notify the taxpayer in writing and the taxpayer  
 1385 shall have 30 days after receiving such notification to correct  
 1386 any deficiency. If corrected in a timely manner, the application  
 1387 must be deemed completed as of the date the application was  
 1388 first submitted.

1389 (c) A taxpayer may not claim a tax credit of more than  
 1390 \$10,000 under this section in any one taxable year.

1391 (d) A taxpayer may carry forward any unused portion of a  
 1392 tax credit under this section for up to 5 taxable years. The

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1393 carryover may be used in a subsequent year when the tax imposed  
 1394 by this chapter for such year exceeds the credit for such year  
 1395 under this section after applying the other credits and unused  
 1396 credit carryovers in the order provided in s. 220.02(8).

1397 (4) The combined total amount of tax credits which may be  
 1398 granted under this section is \$5 million in each of state fiscal  
 1399 years 2024-2025, 2025-2026, and 2026-2027.

1400 (5) The department may consult with the Department of  
 1401 Commerce and the Agency for Persons with Disabilities to  
 1402 determine if an individual is a qualified employee. The  
 1403 Department of Commerce and the Agency for Persons with  
 1404 Disabilities shall provide technical assistance, when requested  
 1405 by the department, on any such question.

1406 Section 31. Present paragraphs (c) and (d) of subsection  
 1407 (2) of section 220.222, Florida Statutes, are redesignated as  
 1408 paragraphs (d) and (e), respectively, and a new paragraph (c) is  
 1409 added to that subsection, to read:

1410 220.222 Returns; time and place for filing.—

1411 (2)

1412 (c) When a taxpayer has been granted an extension or  
 1413 extensions of time within which to file its federal income tax  
 1414 return for any taxable year due to a federally declared disaster  
 1415 that included locations within this state, and if the  
 1416 requirements of s. 220.32 are met, the due date of the return  
 1417 required under this code is automatically extended to 15  
 1418 calendar days after the due date for such taxpayer's federal  
 1419 income tax return, including any extensions provided for such  
 1420 return for a federally declared disaster. Nothing in this  
 1421 paragraph affects the authority of the executive director to

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1422 order an extension or waiver pursuant to s. 213.055(2).

1423 Section 32. Subsection (2) and paragraphs (a) and (b) of  
 1424 subsection (5) of section 402.62, Florida Statutes, are amended  
 1425 to read:

1426 402.62 Strong Families Tax Credit.—

1427 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1428 (a) The Department of Children and Families shall designate  
 1429 as an eligible charitable organization an organization that  
 1430 meets all of the following requirements:

1431 1. Is exempt from federal income taxation under s.

1432 501(c)(3) of the Internal Revenue Code.

1433 2. Is a Florida entity formed under chapter 605, chapter  
 1434 607, or chapter 617 and whose principal office is located in  
 1435 this state.

1436 3. Receives referrals from Department of Children and  
 1437 Families child protective investigators to provide direct  
 1438 services and support to at-risk children and families.

1439 4. Provides services to:

1440 a. Prevent child abuse, neglect, abandonment, or  
 1441 exploitation;

1442 b. Assist fathers in learning and improving parenting  
 1443 skills or to engage absent fathers in being more engaged in  
 1444 their children's lives;

1445 c. ~~Provide books to the homes of children eligible for a~~  
 1446 ~~federal free or reduced-price meals program or those testing~~  
 1447 ~~below grade level in kindergarten through grade 5;~~

1448 ~~+~~ Assist families with children who have a chronic illness  
 1449 or a physical, intellectual, developmental, or emotional  
 1450 disability; or

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1451 ~~d.e.~~ Provide workforce development services to families of  
1452 children eligible for a federal free or reduced-price meals  
1453 program.

1454 ~~5.4.~~ Provides to the Department of Children and Families  
1455 accurate information, including, at a minimum, a description of  
1456 the services provided by the organization which are eligible for  
1457 funding under this section; the total number of individuals  
1458 served through those services during the last calendar year and  
1459 the number served during the last calendar year using funding  
1460 under this section; basic financial information regarding the  
1461 organization and services eligible for funding under this  
1462 section; outcomes for such services; and contact information for  
1463 the organization.

1464 ~~6.5.~~ Annually submits a statement, signed under penalty of  
1465 perjury by a current officer of the organization, that the  
1466 organization meets all criteria to qualify as an eligible  
1467 charitable organization, has fulfilled responsibilities under  
1468 this section for the previous fiscal year if the organization  
1469 received any funding through this credit during the previous  
1470 year, and intends to fulfill its responsibilities during the  
1471 upcoming year.

1472 ~~7.6.~~ Provides any documentation requested by the Department  
1473 of Children and Families to verify eligibility as an eligible  
1474 charitable organization or compliance with this section.

1475 (b) The Department of Children and Families may not  
1476 designate as an eligible charitable organization an organization  
1477 that:

1478 1. Provides abortions or pays for or provides coverage for  
1479 abortions; or

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1480 2. Has received more than 50 percent of its total annual  
1481 revenue from a federal, state, or local governmental agency ~~the~~  
1482 ~~Department of Children and Families~~, either directly or via a  
1483 contractor of such an agency ~~the department~~, in the prior fiscal  
1484 year.

1485 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
1486 AND LIMITATIONS.—

1487 (a) Beginning in fiscal year 2024-2025 ~~2023-2024~~, the tax  
1488 credit cap amount is \$40 ~~\$20~~ million in each state fiscal year.

1489 (b) ~~Beginning October 1, 2021~~, A taxpayer may submit an  
1490 application to the Department of Revenue for a tax credit or  
1491 credits to be taken under one or more of s. 211.0253, s.  
1492 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057, beginning  
1493 at 9 a.m. on the first day of the calendar year that is not a  
1494 Saturday, Sunday, or legal holiday.

1495 1. The taxpayer shall specify in the application each tax  
1496 for which the taxpayer requests a credit and the applicable  
1497 taxable year for a credit under s. 220.1877 or s. 624.51057 or  
1498 the applicable state fiscal year for a credit under s. 211.0253,  
1499 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a  
1500 taxpayer may apply for a credit to be used for a prior taxable  
1501 year before the date the taxpayer is required to file a return  
1502 for that year pursuant to s. 220.222. For purposes of s.  
1503 624.51057, a taxpayer may apply for a credit to be used for a  
1504 prior taxable year before the date the taxpayer is required to  
1505 file a return for that prior taxable year pursuant to ss.  
1506 624.509 and 624.5092. The application must specify the eligible  
1507 charitable organization to which the proposed contribution will  
1508 be made. The Department of Revenue shall approve tax credits on

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1509 a first-come, first-served basis and must obtain the division's  
1510 approval before approving a tax credit under s. 561.1213.

1511 2. Within 10 days after approving or denying an  
1512 application, the Department of Revenue shall provide a copy of  
1513 its approval or denial letter to the eligible charitable  
1514 organization specified by the taxpayer in the application.

1515 Section 33. For the \$20 million in additional credit under  
1516 s. 402.62, Florida Statutes, available for fiscal year 2024-2025  
1517 pursuant to changes made by this act, a taxpayer may submit an  
1518 application to the Department of Revenue beginning at 9 a.m. on  
1519 July 1, 2024.

1520 Section 34. Present paragraph (b) of subsection (1) of  
1521 section 561.121, Florida Statutes, is redesignated as paragraph  
1522 (c), and a new paragraph (b) is added to that subsection, to  
1523 read:

1524 561.121 Deposit of revenue.—

1525 (1) All state funds collected pursuant to ss. 563.05,  
1526 564.06, 565.02(9), and 565.12 shall be paid into the State  
1527 Treasury and disbursed in the following manner:

1528 (b) After the required distribution to the Alcoholic  
1529 Beverage and Tobacco Trust Fund pursuant to paragraph (a),  
1530 \$416,667 shall be distributed monthly to each of the following:

1531 1. The Sylvester Comprehensive Cancer Center at the  
1532 University of Miami;

1533 2. The Board of Directors of the University of Florida  
1534 Shands Cancer Center; and

1535 3. The Mayo Clinic Cancer Center in Jacksonville.

1536

1537 These funds are appropriated monthly, to be used for lawful

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1538 purposes, including constructing, furnishing, equipping,  
1539 financing, operating, and maintaining cancer research and  
1540 clinical and related facilities, and furnishing, equipping,  
1541 operating, and maintaining other properties owned or leased by  
1542 the Sylvester Comprehensive Cancer Center at the University of  
1543 Miami, the University of Florida Shands Cancer Center, and the  
1544 Mayo Clinic Cancer Center in Jacksonville. This paragraph is  
1545 repealed June 30, 2054.

1546 Section 35. Notwithstanding the expiration date in section  
1547 41 of chapter 2023-157, Laws of Florida, section 571.26, Florida  
1548 Statutes, is reenacted to read:

1549 571.26 Florida Agricultural Promotional Campaign Trust  
1550 Fund.—There is hereby created the Florida Agricultural  
1551 Promotional Campaign Trust Fund within the Department of  
1552 Agriculture and Consumer Services to receive all moneys related  
1553 to the Florida Agricultural Promotional Campaign. Moneys  
1554 deposited in the trust fund shall be appropriated for the sole  
1555 purpose of implementing the Florida Agricultural Promotional  
1556 Campaign, except for money deposited in the trust fund pursuant  
1557 to s. 212.20(6)(d)6.h., which shall be held separately and used  
1558 solely for the purposes identified in s. 571.265.

1559 Section 36. Section 41 of chapter 2023-157, Laws of  
1560 Florida, is repealed.

1561 Section 37. Subsection (5) of section 571.265, Florida  
1562 Statutes, is amended to read:

1563 571.265 Promotion of Florida thoroughbred breeding and of  
1564 thoroughbred racing at Florida thoroughbred tracks; distribution  
1565 of funds.—

1566 ~~(5) This section is repealed July 1, 2025, unless reviewed~~



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1567 ~~and saved from repeal by the Legislature.~~

1568 Section 38. Paragraph (d) is added to subsection (1) of  
1569 section 624.509, Florida Statutes, to read:

1570 624.509 Premium tax; rate and computation.—

1571 (1) In addition to the license taxes provided for in this  
1572 chapter, each insurer shall also annually, and on or before  
1573 March 1 in each year, except as to wet marine and transportation  
1574 insurance taxed under s. 624.510, pay to the Department of  
1575 Revenue a tax on insurance premiums, premiums for title  
1576 insurance, or assessments, including membership fees and policy  
1577 fees and gross deposits received from subscribers to reciprocal  
1578 or interinsurance agreements, and on annuity premiums or  
1579 considerations, received during the preceding calendar year, the  
1580 amounts thereof to be determined as set forth in this section,  
1581 to wit:

1582 (d) An insurance policy, contract, or endorsement providing  
1583 personal or commercial lines coverage for the peril of flood or  
1584 excess coverage for the peril of flood on any structure or the  
1585 contents of personal property contained therein which provides  
1586 coverage for a 12 month period with an effective date on or  
1587 after July 1, 2024, and no later than June 30, 2025, is exempt  
1588 from the tax on insurance premiums. As used in this paragraph,  
1589 the term "flood" has the same meaning as provided in s.  
1590 627.715(1)(b). This paragraph is repealed on June 30, 2025.

1591 Section 39. Section 624.5108, Florida Statutes, is created  
1592 to read:

1593 624.5108 Residential Property Insurance Premium Tax  
1594 Credit.—

1595 (1) An insurer issuing a policy providing property

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1596 insurance on a residential dwelling with a coverage amount of  
1597 \$750,000 or less shall provide a credit to the policyholder in  
1598 the amount of 1.75 percent of the net premium due.

1599 (2) The credit granted under subsection (1) applies to an  
1600 insurance policy that provides coverage for a 12-month period  
1601 with an effective date on or after July 1, 2024, and no later  
1602 than June 30, 2025.

1603 (3) The amount of the credit provided to the policyholder  
1604 pursuant to subsection (1) must be separately stated on the  
1605 declarations page of the insurance policy.

1606 (4) There is allowed a credit of 100 percent of the credit  
1607 provided pursuant to subsection (1) against any tax due under s.  
1608 624.509(1). An insurer claiming a credit against premium tax  
1609 liability pursuant to this subsection is not required to pay any  
1610 additional retaliatory tax levied under s. 624.5091 as a result  
1611 of claiming such credit. Section 624.5091 does not limit such  
1612 credit in any manner.

1613 (5) If a credit granted under s. 175.141 and under s.  
1614 185.12 against any tax due under s. 624.509(1) is not fully used  
1615 in any one year because of insufficient tax liability, the  
1616 unused amount may be carried forward for a period not to exceed  
1617 5 years.

1618 (6) If a credit for income taxes paid under chapter 220 is  
1619 not fully used in any one year because of insufficient tax  
1620 liability, the unused amount may be carried forward for a period  
1621 not to exceed 5 years.

1622 (7) The credit limitation under s. 624.509(6) is not  
1623 affected by the credit pursuant to subsection (4). If a credit  
1624 allowed under s. 624.509(5), as such credit is limited by s.

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1625 624.509(6), is not fully used in any one year because of  
 1626 insufficient tax liability, the unused amount may be carried  
 1627 forward for a period not to exceed 5 years.

1628 (8) This section is repealed June 30, 2030.

1629 Section 40. State fire marshal assessment and surcharge;  
 1630 assessment holiday.—

1631 (1) The state fire marshal regulatory assessment and  
 1632 surcharge under s. 624.515, Florida Statutes, may not be  
 1633 assessed and imposed on a policy providing property insurance on  
 1634 a residential dwelling with a coverage amount of \$750,000 or  
 1635 less written for a coverage of 12 months with an effective date  
 1636 on or after July 1, 2024, and no later than June 30, 2025.

1637 (2) The amount of the assessment and surcharge not assessed  
 1638 and imposed on a policy pursuant to subsection (1) must be  
 1639 provided as a credit to the policyholder and separately  
 1640 disclosed on the declarations page of the insurance policy.

1641 (3) This section expires June 30, 2025.

1642 Section 41. Florida Insurance Guaranty Association;  
 1643 assessment credit.—

1644 (1) An insurer issuing a policy providing property  
 1645 insurance on a residential dwelling with a coverage amount of  
 1646 \$750,000 or less shall provide a credit to the policyholder in  
 1647 the amount of assessment levied pursuant to s. 631.57(3)(f),  
 1648 Florida Statutes.

1649 (2) The credit granted under subsection (1) applies to an  
 1650 insurance policy that provides coverage for a 12-month period  
 1651 with an effective date on or after July 1, 2024, and no later  
 1652 than June 30, 2025.

1653 (3) The amount of the credit provided to the policyholder

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1654 pursuant to subsection (1) must be separately disclosed on the  
 1655 declarations page of the insurance policy.

1656 (3) There is allowed a credit of 100 percent of the credit  
 1657 pursuant to subsection (1) against any assessments levied  
 1658 pursuant to s. 631.57(3)(f), Florida Statutes, and payable by an  
 1659 insurer to the Florida Insurance Guaranty Association.

1660 (4) This section expires June 30, 2025.

1661 Section 42. Disaster preparedness supplies; sales tax  
 1662 holiday.—

1663 (1) The tax levied under chapter 212, Florida Statutes, may  
 1664 not be collected during the period from June 1, 2024, through  
 1665 June 14, 2024, or during the period from August 24, 2024,  
 1666 through September 6, 2024, on the sale of:

1667 (a) A portable self-powered light source with a sales price  
 1668 of \$40 or less.

1669 (b) A portable self-powered radio, two-way radio, or  
 1670 weather-band radio with a sales price of \$50 or less.

1671 (c) A tarpaulin or other flexible waterproof sheeting with  
 1672 a sales price of \$100 or less.

1673 (d) An item normally sold as, or generally advertised as, a  
 1674 ground anchor system or tie-down kit with a sales price of \$100  
 1675 or less.

1676 (e) A gas or diesel fuel tank with a sales price of \$50 or  
 1677 less.

1678 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
 1679 or 9-volt batteries, excluding automobile and boat batteries,  
 1680 with a sales price of \$50 or less.

1681 (g) A nonelectric food storage cooler with a sales price of  
 1682 \$60 or less.

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- 1683 (h) A portable generator used to provide light or  
 1684 communications or preserve food in the event of a power outage  
 1685 with a sales price of \$3,000 or less.  
 1686 (i) Reusable ice with a sales price of \$20 or less.  
 1687 (j) A portable power bank with a sales price of \$60 or  
 1688 less.  
 1689 (k) A smoke detector or smoke alarm with a sales price of  
 1690 \$70 or less.  
 1691 (l) A fire extinguisher with a sales price of \$70 or less.  
 1692 (m) A carbon monoxide detector with a sales price of \$70 or  
 1693 less.  
 1694 (n) The following supplies necessary for the evacuation of  
 1695 household pets purchased for noncommercial use:  
 1696 1. Bags of dry dog food or cat food weighing 50 or fewer  
 1697 pounds with a sales price of \$100 or less per bag.  
 1698 2. Cans or pouches of wet dog food or cat food with a sales  
 1699 price of \$10 or less per can or pouch or the equivalent if sold  
 1700 in a box or case.  
 1701 3. Over-the-counter pet medications with a sales price of  
 1702 \$100 or less per item.  
 1703 4. Portable kennels or pet carriers with a sales price of  
 1704 \$100 or less per item.  
 1705 5. Manual can openers with a sales price of \$15 or less per  
 1706 item.  
 1707 6. Leashes, collars, and muzzles with a sales price of \$20  
 1708 or less per item.  
 1709 7. Collapsible or travel-sized food bowls or water bowls  
 1710 with a sales price of \$15 or less per item.  
 1711 8. Cat litter weighing 25 or fewer pounds with a sales

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- 1712 price of \$25 or less per item.  
 1713 9. Cat litter pans with a sales price of \$15 or less per  
 1714 item.  
 1715 10. Pet waste disposal bags with a sales price of \$15 or  
 1716 less per package.  
 1717 11. Pet pads with a sales price of \$20 or less per box or  
 1718 package.  
 1719 12. Hamster or rabbit substrate with a sales price of \$15  
 1720 or less per package.  
 1721 13. Pet beds with a sales price of \$40 or less per item.  
 1722 (2) The tax exemptions provided in this section do not  
 1723 apply to sales within a theme park or entertainment complex as  
 1724 defined in s. 509.013(9), Florida Statutes, within a public  
 1725 lodging establishment as defined in s. 509.013(4), Florida  
 1726 Statutes, or within an airport as defined in s. 330.27(2),  
 1727 Florida Statutes.  
 1728 (3) The Department of Revenue is authorized, and all  
 1729 conditions are deemed met, to adopt emergency rules pursuant to  
 1730 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1731 this section.  
 1732 (4) This section shall take effect upon this act becoming a  
 1733 law.  
 1734 Section 43. Freedom Month; sales tax holiday.—  
 1735 (1) The taxes levied under chapter 212, Florida Statutes,  
 1736 may not be collected on purchases made during the period from  
 1737 July 1, 2024, through July 31, 2024, on:  
 1738 (a) The sale by way of admissions, as defined in s.  
 1739 212.02(1), Florida Statutes, for:  
 1740 1. A live music event scheduled to be held on any date or

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1741 dates from July 1, 2024, through December 31, 2024;  
 1742 2. A live sporting event scheduled to be held on any date  
 1743 or dates from July 1, 2024, through December 31, 2024;  
 1744 3. A movie to be shown in a movie theater on any date or  
 1745 dates from July 1, 2024, through December 31, 2024;  
 1746 4. Entry to a museum, including any annual passes;  
 1747 5. Entry to a state park, including any annual passes;  
 1748 6. Entry to a ballet, play, or musical theatre performance  
 1749 scheduled to be held on any date or dates from July 1, 2024,  
 1750 through December 31, 2024;  
 1751 7. Season tickets for ballets, plays, music events, or  
 1752 musical theatre performances;  
 1753 8. Entry to a fair, festival, or cultural event scheduled  
 1754 to be held on any date or dates from July 1, 2024, through  
 1755 December 31, 2024; or  
 1756 9. Use of or access to private and membership clubs  
 1757 providing physical fitness facilities from July 1, 2024, through  
 1758 December 31, 2024.  
 1759 (b) The retail sale of boating and water activity supplies,  
 1760 camping supplies, fishing supplies, general outdoor supplies,  
 1761 residential pool supplies, children's toys and children's  
 1762 athletic equipment. As used in this section, the term:  
 1763 1. "Boating and water activity supplies" means life jackets  
 1764 and coolers with a sales price of \$75 or less; recreational pool  
 1765 tubes, pool floats, inflatable chairs, and pool toys with a  
 1766 sales price of \$35 or less; safety flares with a sales price of  
 1767 \$50 or less; water skis, wakeboards, kneeboards, and  
 1768 recreational inflatable water tubes or floats capable of being  
 1769 towed with a sales price of \$150 or less; paddleboards and

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1770 surfboards with a sales price of \$300 or less; canoes and kayaks  
 1771 with a sales price of \$500 or less; paddles and oars with a  
 1772 sales price of \$75 or less; and snorkels, goggles, and swimming  
 1773 masks with a sales price of \$25 or less.  
 1774 2. "Camping supplies" means tents with a sales price of  
 1775 \$200 or less; sleeping bags, portable hammocks, camping stoves,  
 1776 and collapsible camping chairs with a sales price of \$50 or  
 1777 less; and camping lanterns and flashlights with a sales price of  
 1778 \$30 or less.  
 1779 3. "Fishing supplies" means rods and reels with a sales  
 1780 price of \$75 or less if sold individually, or \$150 or less if  
 1781 sold as a set; tackle boxes or bags with a sales price of \$30 or  
 1782 less; and bait or fishing tackle with a sales price of \$5 or  
 1783 less if sold individually, or \$10 or less if multiple items are  
 1784 sold together. The term does not include supplies used for  
 1785 commercial fishing purposes.  
 1786 4. "General outdoor supplies" means sunscreen, sunblock, or  
 1787 insect repellent with a sales price of \$15 or less; sunglasses  
 1788 with a sales price of \$100 or less; binoculars with a sales  
 1789 prices of \$200 or less; water bottles with a sales price of \$30  
 1790 or less; hydration packs with a sales price of \$50 or less;  
 1791 outdoor gas or charcoal grills with a sales price of \$250 or  
 1792 less; bicycle helmets with a sales price of \$50 or less; and  
 1793 bicycles with a sales price of \$500 or less.  
 1794 5. "Residential pool supplies" means individual residential  
 1795 pool and spa replacement parts, nets, filters, lights, and  
 1796 covers with a sales price of \$100 or less; and residential pool  
 1797 and spa chemicals purchased by an individual with a sales price  
 1798 of \$150 or less.

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1799 (2) The tax exemptions provided in this section do not  
 1800 apply to sales within a theme park or entertainment complex as  
 1801 defined in s. 509.013(9), Florida Statutes, within a public  
 1802 lodging establishment as defined in s. 509.013(4), Florida  
 1803 Statutes, or within an airport as defined in s. 330.27(2),  
 1804 Florida Statutes.

1805 (3) If a purchaser of an admission purchases the admission  
 1806 exempt from tax pursuant to this section and subsequently  
 1807 resells the admission, the purchaser shall collect tax on the  
 1808 full sales price of the resold admission.

1809 (4) The Department of Revenue is authorized, and all  
 1810 conditions are deemed met, to adopt emergency rules pursuant to  
 1811 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1812 this section.

1813 (5) This section shall take effect upon this act becoming a  
 1814 law.

1815 Section 44. Clothing, wallets, and bags; school supplies;  
 1816 learning aids and jigsaw puzzles; personal computers and  
 1817 personal computer-related accessories; sales tax holiday.-

1818 (1) The tax levied under chapter 212, Florida Statutes, may  
 1819 not be collected during the period from July 29, 2024, through  
 1820 August 11, 2024 on the retail sale of:

1821 (a) Clothing, wallets, or bags, including handbags,  
 1822 backpacks, fanny packs, and diaper bags, but excluding  
 1823 briefcases, suitcases, and other garment bags, having a sales  
 1824 price of \$100 or less per item. As used in this paragraph, the  
 1825 term "clothing" means:

1826 1. Any article of wearing apparel intended to be worn on or  
 1827 about the human body, excluding watches, watchbands, jewelry,

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1828 umbrellas, and handkerchiefs; and

1829 2. All footwear, excluding skis, swim fins, roller blades,  
 1830 and skates.

1831 (b) School supplies having a sales price of \$50 or less per  
 1832 item. As used in this paragraph, the term "school supplies"  
 1833 means pens, pencils, erasers, crayons, notebooks, notebook  
 1834 filler paper, legal pads, binders, lunch boxes, construction  
 1835 paper, markers, folders, poster board, composition books, poster  
 1836 paper, scissors, cellophane tape, glue or paste, rulers,  
 1837 computer disks, staplers and staples used to secure paper  
 1838 products, protractors, and compasses.

1839 (c) Learning aids and jigsaw puzzles having a sales price  
 1840 of \$30 or less. As used in this paragraph, the term "learning  
 1841 aids" means flashcards or other learning cards, matching or  
 1842 other memory games, puzzle books and search-and-find books,  
 1843 interactive or electronic books and toys intended to teach  
 1844 reading or math skills, and stacking or nesting blocks or sets.

1845 (d) Personal computers or personal computer-related  
 1846 accessories purchased for noncommercial home or personal use  
 1847 having a sales price of \$1,500 or less. As used in this  
 1848 paragraph, the term:

1849 1. "Personal computers" includes electronic book readers,  
 1850 calculators, laptops, desktops, handhelds, tablets, or tower  
 1851 computers. The term does not include cellular telephones, video  
 1852 game consoles, digital media receivers, or devices that are not  
 1853 primarily designed to process data.

1854 2. "Personal computer-related accessories" includes  
 1855 keyboards, mice, personal digital assistants, monitors, other  
 1856 peripheral devices, modems, routers, and nonrecreational

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1857 software, regardless of whether the accessories are used in  
 1858 association with a personal computer base unit. The term does  
 1859 not include furniture or systems, devices, software, monitors  
 1860 with a television tuner, or peripherals that are designed or  
 1861 intended primarily for recreational use.

1862 (2) The tax exemptions provided in this section do not  
 1863 apply to sales within a theme park or entertainment complex as  
 1864 defined in s. 509.013(9), Florida Statutes, within a public  
 1865 lodging establishment as defined in s. 509.013(4), Florida  
 1866 Statutes, or within an airport as defined in s. 330.27(2),  
 1867 Florida Statutes.

1868 (3) The tax exemptions provided in this section apply at  
 1869 the option of the dealer if less than 5 percent of the dealer's  
 1870 gross sales of tangible personal property in the prior calendar  
 1871 year consisted of items that would be exempt under this section.  
 1872 If a qualifying dealer chooses not to participate in the tax  
 1873 holiday, by July 15, 2024, the dealer must notify the Department  
 1874 of Revenue in writing of its election to collect sales tax  
 1875 during the holiday and must post a copy of that notice in a  
 1876 conspicuous location at its place of business.

1877 (4) The Department of Revenue is authorized, and all  
 1878 conditions are deemed met, to adopt emergency rules pursuant to  
 1879 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1880 this section.

1881 (5) This section shall take effect upon this act becoming a  
 1882 law.

1883 Section 45. Tools commonly used by skilled trade workers;  
 1884 Tool Time sales tax holiday.-

1885 (1) The tax levied under chapter 212, Florida Statutes, may

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1886 not be collected during the period from September 1, 2024,  
 1887 through September 7, 2024, on the retail sale of:

1888 (a) Hand tools with a sales price of \$50 or less per item.

1889 (b) Power tools with a sales price of \$300 or less per  
 1890 item.

1891 (c) Power tool batteries with a sales price of \$150 or less  
 1892 per item.

1893 (d) Work gloves with a sales price of \$25 or less per pair.

1894 (e) Safety glasses with a sales price of \$50 or less per  
 1895 pair, or the equivalent if sold in sets of more than one pair.

1896 (f) Protective coveralls with a sales price of \$50 or less  
 1897 per item.

1898 (g) Work boots with a sales price of \$175 or less per pair.

1899 (h) Tool belts with a sales price of \$100 or less per item.

1900 (i) Duffle bags or tote bags with a sales price of \$50 or  
 1901 less per item.

1902 (j) Tool boxes with a sales price of \$75 or less per item.

1903 (k) Tool boxes for vehicles with a sales price of \$300 or  
 1904 less per item.

1905 (l) Industry textbooks and code books with a sales price of  
 1906 \$125 or less per item.

1907 (m) Electrical voltage and testing equipment with a sales  
 1908 price of \$100 or less per item.

1909 (n) LED flashlights with a sales price of \$50 or less per  
 1910 item.

1911 (o) Shop lights with a sales price of \$100 or less per  
 1912 item.

1913 (p) Handheld pipe cutters, drain opening tools, and  
 1914 plumbing inspection equipment with a sales price of \$150 or less

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1915 per item.1916 (q) Shovels with a sales price of \$50 or less.1917 (r) Rakes with a sales price of \$50 or less.1918 (s) Hard hats and other head protection with a sales price  
1919 of \$100 or less.1920 (t) Hearing protection items with a sales price of \$75 or  
1921 less.1922 (u) Ladders with a sales price of \$250 or less.1923 (v) Fuel cans with a sales price of \$50 or less.1924 (w) High visibility safety vests with a sales price of \$30  
1925 or less.1926 (2) The tax exemptions provided in this section do not  
1927 apply to sales within a theme park or entertainment complex as  
1928 defined in s. 509.013(9), Florida Statutes, within a public  
1929 lodging establishment as defined in s. 509.013(4), Florida  
1930 Statutes, or within an airport as defined in s. 330.27(2),  
1931 Florida Statutes.1932 (3) The Department of Revenue is authorized, and all  
1933 conditions are deemed met, to adopt emergency rules pursuant to  
1934 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1935 this section.1936 Section 46. (1) The Department of Revenue is authorized,  
1937 and all conditions are deemed met, to adopt emergency rules  
1938 pursuant to s. 120.54(4), Florida Statutes, to implement the  
1939 amendments made by this act to ss. 220.03 and 220.1915, Florida  
1940 Statutes, and the creation by this act of s. 220.1992, Florida  
1941 Statutes. Notwithstanding any other provision of law, emergency  
1942 rules adopted pursuant to this subsection are effective for 6  
1943 months after adoption and may be renewed during the pendency of

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1944 procedures to adopt permanent rules addressing the subject of  
1945 the emergency rules.1946 (2) This section shall take effect upon this act becoming a  
1947 law and expires July 1, 2027.1948 Section 47. Except as otherwise provided in this act and  
1949 except for this section, which shall take effect upon becoming a  
1950 law, this act shall take effect July 1, 2024.

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The Florida Senate

**APPEARANCE RECORD**

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Senate professional staff conducting the meeting

2/20/24

Meeting Date

Finance and Tax

Committee

7074

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Tim Nungesser**

Phone **850-445-5367**

Address **110 East Jefferson Street**

Email **tim.nungesser@nfib.org**

Street

**Tallahassee**

**FL**

**32301**

City

State

Zip

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

**National Federation of Independent Business (NFIB)**

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)



2/20/2024

Meeting Date

Finance and Tax

Committee

The Florida Senate

APPEARANCE RECORD

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7074

Bill Number or Topic

Amendment Barcode (if applicable)

Name Angela Bonds

Phone 8503452277

Address 227 S. Adams

Email angela@frf.org

Street

Tallahassee

FL

32312

City

State

Zip

Speaking:  For  Against  Information OR Waive Speaking:  In Support  Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Retail Federation

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](https://www.flsenate.gov/2020-2022-JointRules.pdf)

2/20/24

The Florida Senate  
**APPEARANCE RECORD**

7074

Meeting Date

Finance and Tax

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Chad Kunde

Phone

(850) 766-7896

Address

136 S Bronough St

Email

ckunde@flchamber.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

For

Against

Information

**OR**

Waive Speaking:

In Support

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Chamber of Commerce

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf flsenate.gov](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/20/24

Meeting Date

SPB 2074

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name

Loren Levy

Phone

850-219-0220

Address

1828 Pegasus Dr

Email

llevy@levylawtop.com

Street

Tallahassee

City

FL

State

32308

Zip

Speaking:

For

Against

\$2

Information

OR

Waive Speaking:

In Support

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without  
compensation or sponsorship.

I am a registered lobbyist,  
representing:

Property Appraisers' Ass'n of Fla.

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules](https://www.flsenate.gov/legistics/2022/joint-rules).

This form is part of the public record for this meeting.

S-001 (08/10/2021)

2/20/2024

Meeting Date

Finance & Tax

Committee

Name French Brown

Phone 850-459-0992

Address 106 E. College Ave, Suite 1200

Email fbrown@joneswalker.com

Street

Tallahassee

FL

32301

City

State

Zip

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

SB 7074

Bill Number or Topic

Amendment Barcode (if applicable)

Speaking:  For  Against  Information **OR** Waive Speaking:  In Support  Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

I am not a lobbyist, but received something of value for my appearance (travel, meals, lodging, etc.), sponsored by:

FLORIDA Power & Light Corp

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022JointRules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

# CourtSmart Tag Report

Room: SB 37  
Caption: Senate Committee on Finance and Tax

Case No.:

Type:  
Judge:

Started: 2/20/2024 1:33:21 PM

Ends: 2/20/2024 2:46:25 PM

Length: 01:13:05

1:33:23 PM Meeting called to order  
1:33:30 PM Roll call  
1:33:46 PM Quorum is present  
1:34:01 PM Tab 2 SJR 1560 by Senator Collins  
1:34:08 PM Senator Collins is recognized to explain the bill  
1:34:56 PM Take up amendment barcode #429396  
1:35:03 PM Senator Collins is recognized to explain the amendment  
1:35:27 PM Amendment adopted  
1:35:31 PM Back on the bill as amended  
1:35:35 PM Senator Pizzo recognized for question  
1:35:44 PM Senator Collins recognized for answer  
1:36:05 PM Public testimony recognized  
1:36:28 PM Senator Collins recognized to waive close  
1:36:35 PM Roll call  
1:36:46 PM Reported favorably  
1:36:55 PM Tab 1 CS/SB 1456 by Vice Chair Rodriguez  
1:37:06 PM Senator Rodriguez recognized to explain the bill  
1:38:17 PM Take up amendment barcode #511446  
1:38:56 PM Senator Rodriguez recognized to explain the amendment  
1:39:41 PM Amendment adopted  
1:39:44 PM Take up amendment barcode #212896  
1:39:56 PM Senator Rodriguez recognized to explain the amendment  
1:40:05 PM Amendment adopted  
1:40:07 PM Back on the bill as amended  
1:40:22 PM Public testimony recognized  
1:40:28 PM Senator Rodriguez recognized to waive close  
1:40:47 PM Roll call, reported favorably  
1:41:31 PM Recording Paused  
1:41:56 PM Recording Resumed  
1:42:02 PM Chair Ingoglia passes the gavel to Senator Boyd  
1:42:24 PM Tab 3 SBP 7076 by Finance and Tax committee  
1:42:37 PM Senator Ingoglia recognized to explain the proposed bill  
1:42:56 PM Senator Pizzo recognized for question  
1:43:06 PM Back and forth recognized  
1:43:57 PM Public testimony recognized  
1:44:07 PM Public testimony from Kevin Thibault  
1:46:01 PM Senator Pizzo recognized for question  
1:46:17 PM Back and forth recognized  
1:52:48 PM Senator Ingoglia recognized for question  
1:52:57 PM Back and forth recognized  
1:54:20 PM Public testimony from Chad Rosenstein  
1:56:46 PM Public testimony recognized  
1:57:14 PM Public Testimony from Javier Correoso  
1:57:44 PM Senator Pizzo recognized for question  
1:58:49 PM Back and forth recognized  
2:00:36 PM Senator Pizzo recognized for debate  
2:01:39 PM Senator Ingoglia recognized to waive close  
2:05:27 PM Senator Ingoglia moves to propose SPB 7076  
2:05:43 PM Roll call  
2:05:46 PM Reported favorably  
2:05:54 PM Tab 4 SPB 7074 by Finance and Tax committee  
2:06:05 PM Senator Ingoglia recognized to explain the proposed bill

2:09:55 PM Senator Hutson recognized for question  
2:10:22 PM Back and forth recognized  
2:10:46 PM Senator Pizzo recognized for question  
2:12:07 PM Senator Pizzo recognized for follow up  
2:14:12 PM Back and forth recognized  
2:14:23 PM Senator Berman recognized for question  
2:14:32 PM Back and forth recognized  
2:23:04 PM Senator Pizzo recognized for question  
2:23:38 PM Staff recognized for answer  
2:24:45 PM Back and forth recognized  
2:26:22 PM Public testimony recognized  
2:26:39 PM Public testimony from Loren Levy  
2:30:02 PM Senator Pizzo recognized for question  
2:30:08 PM Back and forth recognized  
2:34:00 PM Senator Ingoglia recognized for question  
2:35:00 PM Back and forth recognized  
2:38:53 PM Senator Hutson recognized for question  
2:39:44 PM Back and forth recognized  
2:40:34 PM Public testimony from French Brown  
2:42:32 PM Senator Berman recognized for debate  
2:43:47 PM Senator Boyd recognized for debate  
2:44:20 PM Senator Ingoglia recognized to waive close  
2:45:16 PM Senator Ingoglia moves to propose SPB 7074  
2:45:27 PM Roll call  
2:45:32 PM Reported favorably  
2:45:44 PM Gavel is passed back to Chair Ingoglia  
2:45:52 PM Vice Chair Rodriguez votes in the affirmative for tab 3, SPB 7076  
2:46:09 PM Senator Hutson moves that we adjourn  
2:46:16 PM Meeting adjourned