

<b>Tab 1</b>	<b>SB 116 by Rodriguez;</b> (Identical to H 00205) Taxation of Investigative Services					
456700	A	S	RCS	CM, Rodriguez	Delete L.40 - 52:	02/14 02:25 PM
<b>Tab 2</b>	<b>SB 288 by DiCeglie (CO-INTRODUCERS) Rodriguez, Stewart;</b> (Similar to H 00499) Florida Main Street Program and Historic Preservation Tax Credits					

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**COMMERCE AND TOURISM**  
**Senator Trumbull, Chair**  
**Senator Wright, Vice Chair**

**MEETING DATE:** Tuesday, February 14, 2023

**TIME:** 1:00—3:00 p.m.

**PLACE:** *Toni Jennings Committee Room, 110 Senate Building*

**MEMBERS:** Senator Trumbull, Chair; Senator Wright, Vice Chair; Senators DiCeglie, Gruters, Hooper, Hutson, Jones, Rodriguez, Stewart, and Torres

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
	Brief Overview of Committee's Jurisdiction		Presented
1	<b>SB 116</b> Rodriguez (Identical H 205)	Taxation of Investigative Services; Providing a sales tax exemption for the sale of investigative services by a small private investigative agency to a client; authorizing the Department of Revenue to adopt emergency rules, etc.  CM 02/14/2023 Fav/CS FT AP	Fav/CS Yeas 9 Nays 0
2	<b>SB 288</b> DiCeglie (Similar H 499)	Florida Main Street Program and Historic Preservation Tax Credits; Citing this act as the "Main Street Historic Tourism and Revitalization Act"; providing a credit against the state corporate income tax and the insurance premium tax for qualified expenses in rehabilitating certain historic structures; specifying eligibility requirements for the tax credit; specifying requirements for the Division of Historical Resources of the Department of State for evaluating and certifying applications for tax credits; specifying the order in which the credit is applied against the corporate income tax or franchise tax, etc.  CM 02/14/2023 Favorable FT AP	Favorable Yeas 9 Nays 0
Other Related Meeting Documents			

**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 Commerce and Tourism

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BILL: CS/SB 116

INTRODUCER: Commerce and Tourism Committee and Senator Rodriguez

SUBJECT: Taxation of Investigative Services

DATE: February 14, 2023

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

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Renner	McKay	CM	Fav/CS
2.			FT	
3.			AP	

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

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 116 provides an exemption from the sales tax for private investigation services provided by a small private investigative agency to a client.

The bill defines the term “small private investigative agency” as a licensed private investigator that employs three or fewer full-time or part-time employees and during the previous calendar year, performed private investigation services in which the charges for the services performed were less than \$150,000.

The bill provides emergency rulemaking authority for the Department of Revenue.

The Revenue Estimating Conference determined the bill will reduce General Revenue Fund receipts by \$1.4 million in Fiscal Year 2023-2024, with a recurring impact of \$4.7 million. The bill will reduce local revenues by \$400,000 in Fiscal Year 2023-2024, with a recurring local impact of \$1.2 million.

The bill takes effect July 1, 2023.

## II. Present Situation:

### Florida Sales and Use Tax

Florida levies a 6 percent sales and use tax on the sale or rental of most tangible personal property,<sup>1</sup> admissions,<sup>2</sup> transient rentals,<sup>3</sup> and a limited number of services. Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain items or uses under specified circumstances. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.<sup>4</sup>

Currently, charges for detective, burglar protection, and other protection services listed under the North American Industry Classification System (NAICS) National Numbers 561611 (investigative services), 561612 (security guards and patrol services), 561613 (armored car services), and 561621 (security systems services, except locksmiths) are subject to the 6 percent sales and use tax.<sup>5</sup>

### Private Investigative Services

The Division of Licensing within the Department of Agriculture and Consumer Services oversees the regulation of licensing of private investigative services.<sup>6</sup> As of December 31, 2022, the Division has issued 2,689 private investigative agency licenses and 7,136 private investigator licenses.<sup>7</sup>

A "private investigator" is defined as any individual who, for consideration, advertises as providing or performs private investigation.<sup>8</sup> A "private investigative agency" means any person who, for consideration, advertises as providing or is engaged in the business of furnishing privation investigations.<sup>9</sup> Private investigation is defined as an investigation to obtain information on any of the following matters:

- Crime or wrongs done or threatened against the United States or any state or territory of the United States, when operating under express written authority of the governmental official responsible for authorizing such investigation.
- The identity, habits, conduct, movements, whereabouts, affiliations, associations, transactions, reputation, or character of any society, person, or group of persons.
- The credibility of witnesses or other persons.
- The whereabouts of missing persons, owners of unclaimed property or escheated property, or heirs to estates.

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<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 212.07(2), F.S.

<sup>5</sup> Section 212.05(1)(i)1., F.S.

<sup>6</sup> Chapter 493, F.S.

<sup>7</sup> Department of Agriculture and Consumer Services, *Division of Licensing Statistical Reports* (as of December 31, 2022), available at [https://www.fdacs.gov/content/download/82618/file/Number\\_of\\_Licensees\\_By\\_Type.pdf](https://www.fdacs.gov/content/download/82618/file/Number_of_Licensees_By_Type.pdf) (last visited Feb. 13, 2023).

<sup>8</sup> Section 493.6101(16), F.S.

<sup>9</sup> Section 493.6101(15), F.S.



- The location or recovery of lost or stolen property.
- The causes and origin of, or responsibility for, fires, libels, slanders, losses, accidents, damage, or injuries to real or personal property.
- The business of securing evidence to be used before investigating committees or boards of award or arbitration or in the trial of civil or criminal cases and the preparation thereof.<sup>10</sup>

Any person, firm, company, partnership, or corporation that engages in business as a private investigative agency must have a Class “A” license.<sup>11</sup> To become a private investigator in Florida, a Class “C” Private Investigator license is required.<sup>12</sup> In order to obtain a Class “C” license, an applicant must have two years of lawfully gained, verifiable, full-time experience, or training in one, or a combination of more than one, of private investigative work that provides equivalent experience, certain college coursework, or successful completion of any law enforcement-related training received from any federal, state, county, or municipal agency.<sup>13</sup>

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

The bill exempts private investigation services provided by a small private investigative agency to a client from the sales tax.

The bill defines a “small private investigative agency” as a private investigator licensed under s. 493.6201, F.S., which:

- Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employment leasing arrangement as defined in s. 468.520(4), F.S.; and
- During the previous calendar year, performed private investigation services otherwise taxable under ch. 212, F.S., in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The exemption may not apply in the first calendar year that an agency conducts sales of services taxable under ch. 212, F.S.

The bill grants emergency rulemaking authority for the Department of Revenue.

The bill takes effect July 1, 2023.

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

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

Article VII, s. 18 of the Florida Constitution governs laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

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<sup>10</sup> Section 493.6101(17), F.S.

<sup>11</sup> Section 493.6201(1), F.S.

<sup>12</sup> Section 493.6201(5), F.S.

<sup>13</sup> Section 493.6203(4), F.S.

Subsection (b) of Art. VII, s. 18 of the Florida Constitution provides that except upon approval of each house of the Legislature by 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>14, 15</sup> which is \$2.3 million or less for Fiscal Year 2023-2024.<sup>16</sup>

The Revenue Estimating Conference determined that the bill will reduce the authority that counties have to raise revenue from the local option sales tax by \$400,000 in Fiscal Year 2023-2024. Therefore, the mandates provision may not apply as the impact is insignificant.

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

None.

**C. Trust Funds Restrictions:**

None.

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

Section 19 of Article VII, Florida Constitution requires increased taxes or fees to be passed in a separate bill and by two-thirds vote of the membership of each house of the Legislature. This bill does not increase any taxes or fees; therefore, the increased tax or fee requirements do not apply.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference determined the bill will reduce General Revenue Fund receipts by \$1.4 million in Fiscal Year 2023-2024, with a recurring impact of \$4.7

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<sup>14</sup> FLA. CONST. art. VII, s. 18(d).

<sup>15</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See Florida Senate Committee on Community 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. 13, 2023).

<sup>16</sup> Based on the Demographic Estimating Conference's estimated population adopted on July 18, 2022. The conference packet is available at <http://edr.state.fl.us/Content/conferences/population/ConferenceResults.pdf> (last visited Feb. 13, 2023).

million. The bill will reduce local revenues by \$400,000 in Fiscal Year 2023-2024, with a recurring local impact of \$1.2 million.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 212.08 of the Florida Statutes.

**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 Commerce and Tourism on February 14, 2023:**

The amendment clarifies that a private investigative agency is not permanently exempted from the sales tax because it qualified for the tax exemption in the previous year. The amendment also provides that a business is not exempt the first calendar year the agency conducts sales of services taxable.

**B. Amendments:**

None.



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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/14/2023	.	
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The Committee on Commerce and Tourism (Rodriguez) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 40 - 52  
and insert:

1. As used in this paragraph, the term:

a. "Private investigation services" has the same meaning as the term "private investigation" as defined in s. 493.6101(17).

b. "Small private investigative agency" means a private investigator licensed under s. 493.6201 which:

(I) Employs three or fewer full-time or part-time



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employees, including those performing services pursuant to an  
employee leasing arrangement as defined in s. 468.520(4), in  
total; and

(II) During the previous calendar year, performed private  
investigation services otherwise taxable under this chapter in  
which the charges for the services performed were less than  
\$150,000 for all its businesses related through common  
ownership.

2. The sale of private investigation services by a small  
private investigative agency to a client is exempt from the tax  
imposed by this chapter.

3. The exemption provided by this paragraph may not apply  
in the first calendar year a small private investigative agency  
conducts sales of private investigation services taxable under  
this chapter.

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

And the title is amended as follows:

Delete lines 2 - 6

and insert:

An act relating to taxation of investigation services;  
amending s. 212.08, F.S.; defining the terms "private  
investigation services" and "small private  
investigative agency"; providing a sales tax exemption  
for the sale of private investigation services by a  
small private investigative agency to a client;  
providing applicability;

By Senator Rodriguez

40-00304-23

2023116\_\_

A bill to be entitled

An act relating to taxation of investigative services; amending s. 212.08, F.S.; defining the term "small private investigative agency"; providing a sales tax exemption for the sale of investigative services by a small private investigative agency to a client; authorizing the Department of Revenue to adopt emergency rules; providing for expiration of such authority; providing effective dates.

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

Section 1. Paragraph (qqq) is added to subsection (7) of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has

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

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obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(qqq) Small private investigative agencies.—

1. As used in this paragraph, the term "small private investigative agency" means a private investigator licensed under s. 493.6201 which:

a. Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employee leasing arrangement as defined in s. 468.520(4), in total; and

b. Reported less than \$150,000 in taxable sales during the previous calendar year for providing private investigative services as defined in s. 493.6101(17) for all its businesses related through common ownership.

2. The sale of investigative services by a small private investigative agency to a client is exempt from the tax imposed by this chapter.

Section 2. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing the amendment made by this act to s. 212.08, Florida Statutes.

(2) Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months after

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

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59 adoption and may be renewed during the pendency of procedures to  
60 adopt permanent rules addressing the subject of the emergency  
61 rules.

62 (3) This section shall take effect upon this act becoming a  
63 law and expires January 1, 2027.

64 Section 3. Except as otherwise expressly provided in this  
65 act and except for this section, which shall take effect upon  
66 this act becoming a law, this act shall take effect July 1,  
67 2023.

The Florida Senate  
**APPEARANCE RECORD**

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

14 Feb 23

Meeting Date

Commerce

Committee

116  
Bill Number or Topic

Amendment Barcode (if applicable)

Name

Cynthia Henderson

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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:

FALI

☐ 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

## Committee Agenda Request

**To:** Senator Jay Trumbull, Chair  
Committee on Commerce and Tourism

**Subject:** Committee Agenda Request

**Date:** January 19, 2023

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I respectfully request that **Senate Bill #116**, relating to Taxation of Investigative Services, be placed on the:

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

A handwritten signature in black ink, appearing to read "Ana Maria Rodriguez".

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Senator Ana Maria Rodriguez  
Florida Senate, District 40

**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 Commerce and Tourism

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BILL: SB 288

INTRODUCER: Senator DiCeglie

SUBJECT: Florida Main Street Program and Historic Preservation Tax Credits

DATE: February 13, 2023

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

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Renner	McKay	CM	<b>Favorable</b>
2. _____	_____	FT	_____
3. _____	_____	AP	_____

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**I. Summary:**

SB 288 creates the Main Street Historic Tourism and Revitalization Act, which provides a tax credit against corporate income taxes and insurance premium taxes for qualified expenses incurred in the rehabilitation of a certified historic structure.

The tax credit may not exceed 20 percent of qualified expenses incurred in the rehabilitation of a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit *or* 30 percent of the total qualified expenses incurred in the rehabilitation of a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit that is located within a local program area of an Accredited Main Street Program.

Any unused amount may be carried forward for a period of up to five taxable years. Tax credits may also be sold or transferred. There is no limit on the total number of transactions for the sale or transfer of all or part of a tax credit. However, qualified expenses may only be counted once in determining the amount of an available tax credit, and no more than one taxpayer may claim a tax credit for the same qualified expenses.

The Revenue Estimating Conference determined the bill has no impact on General Revenue Fund receipts in Fiscal Year 2023-2024 because the bill applies to taxable years beginning, and for qualified expenses incurred, on or after January 1, 2024. However, the bill will have a recurring impact of \$39.3 million on General Revenue Fund receipts. The bill has no impact on local revenues.

The bill takes effect on January 1, 2024.

## II. Present Situation:

### National Register of Historic Places

The National Register of Historic Places,<sup>1</sup> under the National Park Service, is “part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect America’s historic and archeological resources.”<sup>2</sup> The program reviews property nominations and lists eligible properties in the National Register; offers guidance on evaluating, documenting, and listing historic places; and helps qualified historic properties receive preservation benefits and incentives.<sup>3</sup>

Properties listed in the National Register are eligible for federal preservation tax credits. A 20 percent income tax credit is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be certified historic structures.<sup>4</sup> The National Parks Service reports that each year, “approximately 1200 projects are approved, leveraging nearly \$6 billion annually in private investment in the rehabilitation of historic buildings across the country.”<sup>5</sup>

In Florida, there are more than 1,700 properties and districts listed on the National Register. Nominations for those properties must be submitted to the National Park Service through the Florida Department of State’s Division of Resources, following a review and recommendation by the Florida National Register Review Board.<sup>6</sup> The cumulative total of “Qualified Rehabilitation Expenses” (the value of items that can be written off by developers on their federal tax bill) for Florida projects over the most recent five-year period (FY 2017-2021) is \$161 million, resulting in \$32.2 million in federal tax credits.<sup>7</sup>

### Main Street America

Main Street America, a program under the National Main Street Center,<sup>8</sup> is a network of grassroots organizations that “revitalizes older and historic commercial districts to build vibrant neighborhoods and thriving economies.”<sup>9</sup> The program offers community-based revitalization initiatives to transform downtowns. In order to be designated as either an affiliate or accredited

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<sup>1</sup> 54 U.S.C. § 3021.

<sup>2</sup> U.S. Department of the Interior, National Park Service, National Register of Historic Places, *What is the National Register of Historic Places?*, available at <https://www.nps.gov/subjects/nationalregister/what-is-the-national-register.htm> (last visited Feb. 13, 2023).

<sup>3</sup> *Id.*

<sup>4</sup> U.S. Department of the Interior, National Park Service, *Technical Preservation Services*, available at <https://www.nps.gov/tps/tax-incentives.htm> (last visited Feb. 13, 2023).

<sup>5</sup> U.S. Department of the Interior, National Park Service, Historic Preservation Tax Incentives, *About the Incentives*, available at <https://www.nps.gov/subjects/taxincentives/about.htm> (last visited Feb. 13, 2023).

<sup>6</sup> Florida Department of State, Division of Historical Resources, *National Register of Historic Places*, available at <https://dos.myflorida.com/historical/preservation/national-register/> (last visited Feb. 13, 2023).

<sup>7</sup> U.S. Department of the Interior, National Park Service, Historic Preservation Tax Incentives, *2021 Annual Report*, available at <https://www.nps.gov/subjects/taxincentives/upload/report-2021-annual.pdf> (last visited Feb. 13, 2023).

<sup>8</sup> The National Main Street Center was established in 1980 as a program of the National Trust for Historic Preservation as a way to address issues facing aging and historic downtowns. The Center launched the Main Street America program in 2015. See Main Street America, *About Us*, available at <https://www.mainstreet.org/about-us> (last visited Feb. 13, 2023).

<sup>9</sup> Main Street America, *About Us*, available at <https://www.mainstreet.org/about-us> (last visited Feb. 13, 2023).

member of Main Street America, a community must first become a member of the National Main Street Center and meet certain requirements.<sup>10</sup> Main Street America has coordinating programs that are organized at the state, county, and city level which partner with the National Main Street Center to provide support and training to Main Street America communities.

Florida has two coordinating programs: Florida Main Street America located in Tallahassee and Orlando Main Street located in Orlando.<sup>11</sup> Florida Main Street is administered by the Division of Historical Resources (division) under the Florida Department of State.<sup>12</sup> Forty-five Florida Main Streets and 10 Orlando Main Streets have received technical assistance toward the goal of revitalizing historic downtowns and encouraging economic development.<sup>13</sup>

### **Florida Initiatives**

Currently, Florida does not offer a similar program offering state tax credits to offset the costs of rehabilitating historic properties. The Historic Preservation Grant Program, administered by the division, provides grants for the preservation and protection of the state's historic and archaeological sites and properties. However, any property owned by private individuals or for-profit corporations are ineligible for such grants.<sup>14</sup>

### **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.

### **Insurance Premium Tax**

Florida imposes a 1.75 percent tax on most Florida insurance premiums.<sup>17</sup> Insurance premium taxes are paid by insurance companies under chapter 624, F.S., and are remitted to the Department of Revenue (DOR). These revenues are distributed to General Revenue.

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<sup>10</sup> Main Street America, *Designation*, available at [https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/Main Street America Tier System Overview - 2021 July Update.pdf](https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/Main%20Street%20America%20Tier%20System%20Overview%20-%202021%20July%20Update.pdf) (last visited Feb. 13, 2023).

<sup>11</sup> Main Street America, *Coordinating Programs*, available at [https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/The Programs/2020 Coordinating Program List.pdf](https://higherlogicdownload.s3.amazonaws.com/NMSC/390e0055-2395-4d3b-af60-81b53974430d/UploadedImages/The%20Programs/2020%20Coordinating%20Program%20List.pdf) (last visited Feb. 13, 2023).

<sup>12</sup> Section 267.031(5), F.S.

<sup>13</sup> Visit Florida, *Florida Main Street Programs Have Stories to Tell*, available at <https://www.visitflorida.com/travel-ideas/articles/florida-main-street/> (last visited Feb. 13, 2023).

<sup>14</sup> Section 267.0617(2), F.S.

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

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

<sup>17</sup> Section 624.509, F.S.

### III. Effect of Proposed Changes:

The bill creates the Main Street Historic Tourism and Revitalization Act which provides a tax credit against corporate income tax and insurance premium tax for qualified expenses<sup>18</sup> incurred in the rehabilitation of a certified historic structure.

#### Eligibility

A taxpayer must apply to the DOR for a tax credit before taking a credit on its return and must document that:

- The rehabilitation is a certified rehabilitation;<sup>19</sup>
- The structure is a certified historic structure,<sup>20</sup> is income-producing, is located within the state, and was rehabilitated and placed into service on or after January 1, 2024;
- The taxpayer had an ownership interest in the certified historic structure in the year during which the certified historic structure was placed into service after the certified rehabilitation was complete;
- The total amount of qualified expenses incurred in rehabilitating the certified historic structure exceeded \$5,000;
- The qualified expenses were incurred in Florida, and
- The taxpayer received a tax credit for the qualified expenses under the federal historic rehabilitation tax credit provision.<sup>21</sup>

In the application, the taxpayer must also provide the division with the following:

- An official certificate of eligibility from the division attesting that the project has been approved by the National Park Service and confirming whether the project is or is not located within a Main Street local program area;
- National Park Service Form 10-168c, signed by the National Park Service attesting that the completed rehabilitation meets the U.S. Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, if applicable, the district in which the completed rehabilitation is located;
- Identification of the dates during which the structure was rehabilitated, the date the structure was first placed into service after certified rehabilitation was completed, and evidence that the structure was placed into service after the certified rehabilitation was completed;
- A list of total qualified expenses incurred by the taxpayer in rehabilitation the certified historic structure. For certified rehabilitations with qualified expenses that exceeded \$750,000, the taxpayer must submit an audited cost report that itemizes the qualified

<sup>18</sup> The bill defines "qualified expenses" as qualified rehabilitation expenditures (defined in 26 U.S.C., §47(c)(2)) and structural components (defined in 26 C.F.R., § 1.48-1(e)(2)) at the time of project certification by the U.S. Secretary of the Interior and the U.S. Internal Revenue Service (IRS).

<sup>19</sup> The bill defines "certified rehabilitation" as the rehabilitation of a certified historic structure that the U.S. Secretary of the Interior has certified to the U.S. Secretary of the Treasury as being consistent with the historic character of the certified historic structure and, if applicable, consistent with the registered historic district in which the structure is located. *See* 36 C.F.R., § 67.2

<sup>20</sup> The bill defines a "certified historic structure" as a building and its structural components which is of a character subject to the allowance for depreciation provided in s. 167 of the Internal Revenue Code and which is listed on the National Register of Historic Places or located within a registered historic district and certified by the U.S. Secretary of the Interior as being of historic significance to the registered historic district.

<sup>21</sup> 26 U.S.C. s. 47

expenses incurred in rehabilitating the structure. The taxpayer may submit an audited cost report that was created for purposes of applying for the federal historic rehabilitation tax credit;

- An attestation of the total qualified expenses incurred by the taxpayer in rehabilitating the certified historic structure; and
- The information required to be reported by the DOR to enable the DOR to compile its annual report based on the tax credit applications submitted and approved.

Within 60 days after receipt of the information, the division shall evaluate the application and recommend the applicant for certification or denial. Within 30 days after recommendation, the division must approve or deny the application. If the taxpayer is approved, the division must provide a letter to the applicant. If the taxpayer is denied, the division must inform the applicant of the grounds for denial. The division must submit a copy of the certification and the information provided by the taxpayer to the DOR within 10 days after the division's approval.

### **Amount and Carryforward of Tax Credit**

The tax credit may be used to offset the corporate income tax and the insurance premium tax. The total tax credit claimed annually may not exceed the amount of tax due after any other applicable tax credits and may not exceed:

- Twenty percent of the total qualified expenses incurred in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit; or
- Thirty percent of the total qualified expenses incurred in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit and that is located within a local program area of an Accredited Main Street Program.

If a taxpayer is eligible for a tax credit that exceeds taxes owed, the taxpayer may carry the unused tax credit forward for a period of up to five taxable years.

### **Sale or Transfer of Tax Credit**

The bill provides that there is no limit on the total number of transactions for the sale or transfer of all or part of a tax credit. However, qualified expenses may only be counted once in determining the amount of an available tax credit, and no more than one taxpayer may claim a tax credit for the same qualified expenses.

A taxpayer that sells or transfers a tax credit and the purchaser or transferee must jointly submit written notice of the sale or transfer to the DOR no later than the 30<sup>th</sup> day after the date of the sale or transfer. The notice must include the following information:

- The date of the sale or transfer;
- The amount of the tax credit sold or transferred;
- The name and federal tax identification number of the taxpayer that sold or transferred the tax credit and the purchaser or transferee; and
- The amount of the tax credit owed by the taxpayer before the sale or transfer and the amount the selling or transferring taxpayer retained, if any, after the sale or transfer.

The sale or transfer of a tax credit does not extend the period for which a tax credit may be carried forward and does not increase the total amount of the tax credit that may be claimed.

A tax credit earned, purchased, or transferred to a partnership, limited liability company, S corporation, or other pass-through taxpayer may be allocated to the partners, members, or shareholders of that taxpayer without regard to the ownership interest of the partners, members, or shareholders in the rehabilitated certified historic structure.

If the tax credit is reduced due to a determination, examination, or audit by the DOR, the tax deficiency must be recovered from the taxpayer that sold or transferred the tax credit or the purchaser or transferee that claimed the tax credit up to the amount of the tax credit taken. Any subsequent deficiencies must be assessed against the purchaser or transferee that claimed the tax credit, or in the case of multiple succeeding entities, in the order of tax credit succession.

### **DOR and Division Audit Authority**

The DOR, with assistance from the division, is authorized to perform additional financial and technical audits and examinations, including examining the accounts, books, or records of the tax credit applicant, to verify the legitimacy of the qualified expenses included in a tax credit return and to ensure compliance. The division must provide technical assistance for any technical audits or examinations if requested by the DOR.

It is grounds for forfeiture of previously claimed and received tax credits if the DOR determines that a taxpayer received a tax credit to which the taxpayer was not entitled. The taxpayer must return the forfeited tax credits to the DOR, which will then be paid into the General Revenue Fund.

The taxpayer must file an amended tax return and pay any required tax within 60 days after the taxpayer receives notification from the IRS that a previously approved tax credit has been revoked or modified, if uncontested, or within 60 days after a final order is issued following proceedings involving a contested revocation or modification order.

The DOR may issue a notice of deficiency at any time within five years after the date on which the taxpayer receives notification from the IRS that a previously approved tax credit has been revoked or modified.

The DOR may issue a notice of deficiency at any time if the taxpayer fails to notify the DOR of any change in its tax credit claimed. The amount of any proposed assessment in the notice of deficiency is limited to the amount of any deficiency from the precomputation of the taxpayer's tax for the taxable year. Furthermore, a taxpayer is subject to applicable penalties and interest for failing to report and timely paying any tax due as a result of the forfeiture of its tax credit.

### **Other Provisions**

The DOR must provide a report annually by December 1 which identifies, in the aggregate, the number of employees hired during construction phases, the use of each newly rehabilitated

building, the expected number of employees hired, the number of affordable housing units created or preserved, and the property values before and after the certified rehabilitations.

The DOR must also establish a cooperative agreement with the division; establish any necessary forms required to claim a tax credit; provide administrative guidelines and procedures required to administer the Act, including rules establishing an entitlement to and sale or transfer of a tax credit; and provide examination and audit procedures required to administer the Act.

The DOR is granted rulemaking authority and emergency rulemaking authority to administer the Act.

The DOR is authorized to make available to the division and the Secretary of the Department of the Interior of the United States information relating to the Act.

The bill makes conforming changes.

The bill applies to taxable years beginning, and for qualified expenses incurred, on or after January 1, 2024.

The bill takes effect on January 1, 2024.

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

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

Article VII, section 18 of the Florida Constitution requires a two-thirds vote of the membership of each house of the Legislature to pass legislation requiring counties and municipalities to spend funds, limiting their ability to raise revenue, or reducing the percentage of a state tax shared with them. 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 do 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 Article VII, section 19 of the Florida Constitution do not apply.



**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

The Revenue Estimating Conference determined the bill has no impact on General Revenue Fund receipts in Fiscal Year 2023-2024 because the bill applies to taxable years beginning, and for qualified expenses incurred, on or after January 1, 2024. However, the bill will have a recurring impact of \$39.3 million on General Revenue Fund receipts. The bill has no impact on local revenues.

**B. Private Sector Impact:**

Taxpayers who have ownership interest in a certified historic structure in the year during which the structure was placed into service after the certified rehabilitation was complete may be eligible to receive a tax credit to offset corporate income taxes and insurance premium taxes for qualified expenses incurred in the rehabilitation of the certified historic structure.

**C. Government Sector Impact:**

A similar bill was filed during the 2022 Session. The DOR provided that the bill will have a non-recurring negative fiscal impact in the amount of \$250,772 in order to make modifications to the DOR's software systems, databases, and applications.<sup>22</sup>

Additionally, new rules and forms would need to be promulgated in order to administer the tax credit.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill creates section 220.197 of the Florida Statutes.

The bill amends the following sections of the Florida Statutes: 213.053, 220.02, 220.13, and 624.509.

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<sup>22</sup> Florida Department of Revenue, SB 1310 analysis (2022). On file with Senate Committee on Finance and Tax.

**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.

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

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By Senator DiCeglie

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1 A bill to be entitled  
 2 An act relating to the Florida Main Street Program and  
 3 historic preservation tax credits; creating s.  
 4 220.197, F.S.; providing a short title; defining  
 5 terms; providing a credit against the state corporate  
 6 income tax and the insurance premium tax for qualified  
 7 expenses in rehabilitating certain historic  
 8 structures; specifying eligibility requirements for  
 9 the tax credit; specifying requirements for taxpayers  
 10 claiming or transferring tax credits; specifying  
 11 requirements for the Division of Historical Resources  
 12 of the Department of State for evaluating and  
 13 certifying applications for tax credits; specifying  
 14 limits on the amount of tax credits; providing  
 15 construction; authorizing the carryforward, sale, and  
 16 transfer of tax credits subject to certain  
 17 requirements and limitations; providing the Department  
 18 of Revenue and the division audit and examination  
 19 powers for specified purposes; requiring the return of  
 20 forfeited tax credits under certain circumstances;  
 21 providing penalties; requiring the Department of  
 22 Revenue to provide specified annual reports to the  
 23 Legislature; providing duties of the Department of  
 24 Revenue; authorizing the Department of Revenue and the  
 25 division to adopt rules; amending s. 213.053, F.S.;  
 26 authorizing the Department of Revenue to make certain  
 27 information available to the division and the Federal  
 28 Government for a specified purpose; amending s.  
 29 220.02, F.S.; specifying the order in which the credit

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

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30 is applied against the corporate income tax or  
 31 franchise tax; amending s. 220.13, F.S.; requiring the  
 32 addition of amounts taken for the credit to taxable  
 33 income; amending s. 624.509, F.S.; specifying the  
 34 order in which the credit is applied against the  
 35 insurance premium tax; authorizing the Department of  
 36 Revenue to adopt emergency rules; providing for  
 37 expiration of that authority; providing applicability;  
 38 providing effective dates.  
 39  
 40 WHEREAS, historic revitalization creates highly paid local  
 41 construction jobs, and  
 42 WHEREAS, historic rehabilitation increases the value of  
 43 buildings and results in a growing state and local tax base, and  
 44 WHEREAS, historic revitalization boosts heritage tourism  
 45 and creates thriving downtowns that are attractive to main  
 46 street businesses, and  
 47 WHEREAS, reusing historic buildings creates affordable  
 48 spaces for small business incubation, and  
 49 WHEREAS, repurposing historic buildings saves resources and  
 50 activates vacant spaces, and  
 51 WHEREAS, historic rehabilitation projects leverage  
 52 significant private investment, and  
 53 WHEREAS, leveraging state tax incentives increases the  
 54 effectiveness of federal Historic Preservation Tax Incentives  
 55 and the Opportunity Zones Program to encourage the historic  
 56 preservation of existing buildings, and  
 57 WHEREAS, an increase in rehabilitation activity occurs when  
 58 a state incentive is combined with federal Historic Preservation

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59 Tax Incentives, and

60 WHEREAS, many historic buildings in this state need safety  
61 upgrades and other improvements that require both public and  
62 private investment to return these buildings as assets of their  
63 local communities, NOW, THEREFORE,

64  
65 Be It Enacted by the Legislature of the State of Florida:

66  
67 Section 1. Section 220.197, Florida Statutes, is created to  
68 read:

69 220.197 Main Street Historic Tourism and Revitalization  
70 Act; tax credits; reports.-

71 (1) SHORT TITLE.-This act may be cited as the "Main Street  
72 Historic Tourism and Revitalization Act."

73 (2) DEFINITIONS.-As used in this section, the term:

74 (a) "Accredited Main Street Program" means an active  
75 Florida Main Street Program or the Orlando Main Streets program,  
76 provided that such program meets the Main Street America  
77 accreditation standards. An Accredited Main Street Program must  
78 meet all of the following criteria:

79 1. Have broad-based community support for the commercial  
80 district revitalization process with strong support from the  
81 public and private sectors.

82 2. Have a developed vision and mission statement relevant  
83 to community conditions and to Main Street America's  
84 organizational stage.

85 3. Have a comprehensive Main Street America work plan.

86 4. Possess a historic preservation ethic.

87 5. Have an active board of directors and committees.

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88 6. Have an adequate operating budget.

89 7. Have a paid professional program manager.

90 8. Conduct a program of ongoing training for staff and  
91 volunteers.

92 9. Report key statistics.

93 10. Be a current member of Main Street America.

94 (b) "Certified historic structure" means a building and its  
95 structural components as defined in 36 C.F.R. s. 67.2 which is  
96 of a character subject to the allowance for depreciation  
97 provided in s. 167 of the Internal Revenue Code of 1986, as  
98 amended, and which is:

99 1. Individually listed in the National Register of Historic  
100 Places; or

101 2. Located within a registered historic district and  
102 certified by the United States Secretary of the Interior as  
103 being of historic significance to the registered historic  
104 district as set forth in 36 C.F.R. s. 67.2.

105 (c) "Certified rehabilitation" means the rehabilitation of  
106 a certified historic structure which the United States Secretary  
107 of the Interior has certified to the United States Secretary of  
108 the Treasury as being consistent with the historic character of  
109 the certified historic structure and, if applicable, consistent  
110 with the registered historic district in which the certified  
111 historic structure is located as set forth in 36 C.F.R. s. 67.2.

112 (d) "Division" means the Division of Historical Resources  
113 of the Department of State.

114 (e) "Florida Main Street Program" means a statewide  
115 historic preservation-based downtown revitalization assistance  
116 program created, maintained, and administered by the division

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117 under s. 267.031(5).

118 (f) "Local program area" means the specific geographic area

119 in which an Accredited Main Street Program is conducted as

120 approved and maintained by the division or in which the Orlando

121 Main Streets program is conducted.

122 (g) "Long-term leasehold" means a leasehold in a

123 nonresidential real property for a term of 39 years or more or a

124 leasehold in a residential real property for a term of 27.5

125 years or more.

126 (h) "Main Street America" means a national network of

127 grassroots organizations revitalizing historic downtown areas

128 under the leadership of the National Main Street Center, Inc., a

129 subsidiary of the National Trust for Historic Preservation.

130 (i) "National Register of Historic Places" means the list

131 of historic properties significant in American history,

132 architecture, archeology, engineering, and culture maintained by

133 the United States Secretary of the Interior as authorized in 54

134 U.S.C. s. 3021.

135 (j) "Orlando Main Streets" means a historic preservation-

136 based district revitalization program administered by the City

137 of Orlando.

138 (k) "Qualified expenses" means rehabilitation expenditures

139 incurred in this state which qualify for the credit under 26

140 U.S.C. s. 47.

141 (l) "Registered historic district" means a district listed

142 in the National Register of Historic Places or a district:

143 1. Designated under general law or local ordinance and

144 certified by the United States Secretary of the Interior as

145 meeting criteria that will substantially achieve the purposes of

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146 preserving and rehabilitating buildings of historic significance

147 to the district; and

148 2. Certified by the United States Secretary of the Interior

149 as meeting substantially all of the requirements for listing a

150 district in the National Register of Historic Places.

151 (3) ELIGIBILITY FOR TAX CREDIT.—For taxable years beginning

152 on or after January 1, 2024, there is allowed a credit against

153 any tax due for a taxable year under this chapter after the

154 application of any other allowable credits by the taxpayer.

155 (a) To claim and receive a tax credit under this section, a

156 taxpayer must apply to the division for a tax credit for

157 qualified expenses in the amount and under the conditions and

158 limitations provided in this section against the tax due under

159 this chapter for a taxable year and must provide the division

160 with all of the following:

161 1. Documentation showing that:

162 a. The rehabilitation is a certified rehabilitation;

163 b. The structure is a certified historic structure, is

164 income-producing, is located within this state, and is

165 rehabilitated and placed into service on or after January 1,

166 2024;

167 c. The taxpayer had an ownership or a long-term leasehold

168 interest in the certified historic structure in the year during

169 which the certified historic structure was placed into service

170 after the certified rehabilitation was completed;

171 d. The total amount of qualified expenses incurred in

172 rehabilitating the certified historic structure exceeded \$5,000;

173 e. The qualified expenses were incurred in this state; and

174 f. The taxpayer received a tax credit for the qualified

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expenses under 26 U.S.C. s. 47.

2. An official certificate of eligibility from the division, signed by the State Historic Preservation Officer or the Deputy State Historic Preservation Officer, attesting that the project has been approved by the National Park Service and confirming that the project is located within a local program area.

3. National Park Service Form 10-168c (Rev. 2019), titled "Historic Preservation Certification Application-Part 3-Request for Certification of Completed Work," or a similar form, signed by an officer of the National Park Service, attesting that the completed rehabilitation meets the United States Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, if applicable, the district in which the completed rehabilitation is located. The form may be obtained from the National Park Service.

4. The dates during which the certified historic structure was rehabilitated, the date the certified historic structure was placed into service after the certified rehabilitation was completed, and evidence that the certified historic structure was placed into service after the certified rehabilitation was completed.

5. A list of total qualified expenses incurred by the taxpayer in rehabilitating the certified historic structure. For certified rehabilitations with qualified expenses that exceed \$750,000, the taxpayer must submit an audited cost report issued by a certified public accountant which itemizes the qualified expenses incurred in rehabilitating the certified historic structure. A taxpayer may submit an audited cost report issued

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by a certified public accountant which was created for purposes of applying for a federal historic rehabilitation tax credit and which includes all of the qualified expenses incurred in rehabilitating the certified historic structure.

6. An attestation of the total qualified expenses incurred by the taxpayer in rehabilitating the certified historic structure.

7. The information required to be reported by the department in subsection (8) to enable the department to compile its annual report.

(b) Within 60 days after receipt of the information required under paragraph (a), the division shall evaluate the application and recommend the applicant for certification or denial. The division must approve or deny the application within 30 days after receiving the recommendation. If approved, the division must provide a letter of certification to the applicant consistent with any restrictions imposed. If the division denies any part of the requested credit, the division must inform the applicant of the grounds for the denial. The division must submit a copy of the certification and the information provided by the taxpayer to the department within 10 days after the division's approval.

(4) AMOUNT OF TAX CREDIT.—The total tax credit claimed annually may not exceed the amount of tax due after any other applicable tax credits and may not exceed the following:

(a) Twenty percent of the total qualified expenses incurred in this state in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit; or

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(b) Thirty percent of the total qualified expenses incurred in this state in rehabilitating a certified historic structure that has been approved by the National Park Service to receive the federal historic rehabilitation tax credit and that is located within a local program area.

The tax credit may be used to offset the corporate income tax imposed in s. 220.11 and the insurance premium tax imposed in s. 624.509. An insurer claiming a credit against insurance premium tax liability under this section may not be required to pay any additional retaliatory tax levied pursuant to s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(5) CARRYFORWARD OF TAX CREDIT.—

(a) If a taxpayer is eligible for a tax credit that exceeds taxes owed, the taxpayer may carry forward the unused tax credit for a period of up to 5 taxable years.

(b) A carryforward is considered the remaining portion of a tax credit that cannot be claimed in the current taxable year.

(6) SALE OR TRANSFER OF TAX CREDIT.—

(a) A taxpayer that incurs qualified expenses may sell or transfer to another taxpayer all or part of the tax credit that may otherwise be claimed.

(b) A taxpayer to which all or part of the tax credit is sold or transferred may sell or transfer to another taxpayer all or part of the tax credit that may otherwise be claimed.

(c) A taxpayer that sells or transfers a tax credit to another taxpayer must provide a copy of the certificate of eligibility together with the audited cost report to the

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purchaser or transferee.

(d) Qualified expenses may be counted only once in determining the amount of an available tax credit, and more than one taxpayer may not claim a tax credit for the same qualified expenses.

(e) There is no limit on the total number of transactions for the sale or transfer of all or part of a tax credit.

(f)1. A taxpayer that sells or transfers a tax credit under this subsection and the purchaser or transferee shall jointly submit written notice of the sale or transfer to the department on a form adopted by the department no later than the 30th day after the date of the sale or transfer. The notice must include all of the following:

a. The date of the sale or transfer.

b. The amount of the tax credit sold or transferred.

c. The name and federal tax identification number of the taxpayer that sold or transferred the tax credit and the purchaser or transferee.

d. The amount of the tax credit owned by the taxpayer before the sale or transfer and the amount the selling or transferring taxpayer retained, if any, after the sale or transfer.

2. The sale or transfer of a tax credit under this subsection does not extend the period for which a tax credit may be carried forward and does not increase the total amount of the tax credit that may be claimed.

3. If a taxpayer claims a tax credit for qualified expenses, another taxpayer may not use the same expenses as the basis for claiming a tax credit.

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291 4. Notwithstanding the requirements of this subsection, a  
 292 tax credit earned by, purchased by, or transferred to a  
 293 partnership, limited liability company, S corporation, or other  
 294 pass-through taxpayer may be allocated to the partners, members,  
 295 or shareholders of that taxpayer and claimed under this section  
 296 in accordance with any agreement among the partners, members, or  
 297 shareholders and without regard to the ownership interest of the  
 298 partners, members, or shareholders in the rehabilitated  
 299 certified historic structure.

300 (g) If the tax credit is reduced due to a determination,  
 301 examination, or audit by the department, the tax deficiency  
 302 shall be recovered from the taxpayer that sold or transferred  
 303 the tax credit or the purchaser or transferee that claimed the  
 304 tax credit up to the amount of the tax credit taken.

305 (h) Any subsequent deficiencies shall be assessed against  
 306 the purchaser or transferee that claimed the tax credit or, in  
 307 the case of multiple succeeding entities, in the order of tax  
 308 credit succession.

309 (7) AUDIT AUTHORITY; REVOCATION AND FORFEITURE OF TAX  
 310 CREDITS; FRAUDULENT CLAIMS.—

311 (a) The department, with assistance from the division, may  
 312 perform any additional financial and technical audits and  
 313 examinations, including examining the accounts, books, or  
 314 records of the tax credit applicant, to verify the legitimacy of  
 315 the qualified expenses included in a tax credit return and to  
 316 ensure compliance with this section. If requested by the  
 317 department, the division must provide technical assistance for  
 318 any technical audits or examinations performed under this  
 319 subsection.

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320 (b) It is grounds for forfeiture of previously claimed and  
 321 received tax credits if the department determines, as a result  
 322 of an audit or information received from the division or the  
 323 United States Department of the Interior, that a taxpayer  
 324 received a tax credit pursuant to this section to which the  
 325 taxpayer was not entitled. In the case of fraud, the taxpayer  
 326 may not claim any future tax credits under this section.

327 (c) The taxpayer must return forfeited tax credits to the  
 328 department, and such funds shall be paid into the General  
 329 Revenue Fund.

330 (d) The taxpayer shall file with the department an amended  
 331 tax return or such other report as the department prescribes and  
 332 shall pay any required tax within 60 days after the taxpayer  
 333 receives notification from the United States Internal Revenue  
 334 Service that a previously approved tax credit has been revoked  
 335 or modified, if uncontested, or within 60 days after a final  
 336 order is issued following proceedings involving a contested  
 337 revocation or modification order.

338 (e) A notice of deficiency may be issued by the department  
 339 at any time within 5 years after the date on which the taxpayer  
 340 receives notification from the United States Internal Revenue  
 341 Service that a previously approved tax credit has been revoked  
 342 or modified. If a taxpayer fails to notify the department of any  
 343 change in its tax credit claimed, a notice of deficiency may be  
 344 issued at any time. In either case, the amount of any proposed  
 345 assessment set forth in such notice of deficiency is limited to  
 346 the amount of any deficiency resulting under this section from  
 347 the precomputation of the taxpayer's tax for the taxable year.

348 (f) A taxpayer that fails to report and timely pay any tax



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349 due as a result of the forfeiture of its tax credit violates  
 350 this section and is subject to applicable penalties and  
 351 interest.

352 (8) ANNUAL REPORT.—Based on the applications submitted and  
 353 approved, the department shall submit a report by December 1 of  
 354 each year to the President of the Senate and the Speaker of the  
 355 House of Representatives which identifies, in the aggregate, all  
 356 of the following:

357 (a) The number of employees hired during construction  
 358 phases.

359 (b) The use of each newly rehabilitated building and the  
 360 expected number of employees hired.

361 (c) The number of affordable housing units created or  
 362 preserved.

363 (d) The property values before and after the certified  
 364 rehabilitations.

365 (9) DEPARTMENT DUTIES.—The department shall:

366 (a) Establish a cooperative agreement with the division.

367 (b) Establish any necessary forms required to claim a tax  
 368 credit under this section.

369 (c) Provide administrative guidelines and procedures  
 370 required to administer this section, including rules  
 371 establishing an entitlement to and sale or transfer of a tax  
 372 credit under this section.

373 (d) Provide examination and audit procedures required to  
 374 administer this section.

375 (10) RULES.—The department and the division may adopt rules  
 376 to administer this section.

377 Section 2. Subsection (24) is added to section 213.053,

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378 Florida Statutes, to read:

379 213.053 Confidentiality and information sharing.—

380 (24) The department may make available to the Division of  
 381 Historical Resources of the Department of State and the  
 382 Secretary of the United States Department of the Interior or his  
 383 or her delegate, exclusively for official purposes, information  
 384 for the purposes of administering the Main Street Historic  
 385 Tourism and Revitalization Act pursuant to s. 220.197.

386 Section 3. Subsection (8) of section 220.02, Florida  
 387 Statutes, is amended to read:

388 220.02 Legislative intent.—

389 (8) It is the intent of the Legislature that credits  
 390 against either the corporate income tax or the franchise tax be  
 391 applied in the following order: those enumerated in s. 631.828,  
 392 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 393 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 394 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 395 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 396 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 397 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 398 those enumerated in s. 220.1876, those enumerated in s.  
 399 220.1877, those enumerated in s. 220.193, those enumerated in s.  
 400 288.9916, those enumerated in s. 220.1899, those enumerated in  
 401 s. 220.194, those enumerated in s. 220.196, those enumerated in  
 402 s. 220.198, ~~and~~ those enumerated in s. 220.1915, and those  
 403 enumerated in s. 220.197.

404 Section 4. Paragraph (a) of subsection (1) of section  
 405 220.13, Florida Statutes, is amended to read:

406 220.13 "Adjusted federal income" defined.—

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

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

1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, or s. 220.1877 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

Page 15 of 18

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

18-00419-23

2023288

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

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for

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

18-00419-23

2023288\_\_

the taxable year under s. 220.185.

11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.193.

13. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

14. The costs to acquire a tax credit pursuant to s. 288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

15. The amount taken as a credit for the taxable year pursuant to s. 220.194.

16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

17. The amount taken as a credit for the taxable year pursuant to s. 220.198.

18. The amount taken as a credit for the taxable year pursuant to s. 220.1915.

19. The amount taken as a credit for the taxable year

18-00419-23

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pursuant to s. 220.197.

Section 5. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 220.197; and all other available credits and deductions.

Section 6. (1) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing the Main Street Historic Tourism and Revitalization Act.

(2) Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(3) This section shall take effect upon this act becoming a law and expires July 1, 2024.

Section 7. This act applies to taxable years beginning, and for qualified expenses incurred, on or after January 1, 2024.

Section 8. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect January 1, 2024.

The Florida Senate

APPEARANCE RECORD

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

2.14.23

Meeting Date

Commerce & Tourism

Committee

SB 288

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Yasmin Khan - Hohensee

Phone

850-224-8128

Address

906 E Park Ave

Email

ykhan-hohensee@  
floridatrust.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:

☐

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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2/14/23

Meeting Date

Commerce & Tourism

Committee

SB 288

Bill Number or Topic

Amendment Barcode (if applicable)

Name Melissa Wyllie

Phone 615-516-8120

Address 906  
605 E Park Ave

Email MWyllie@FloridaTrust.org

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:

☐ 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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SB 288

Bill Number or Topic

2/14/23

Meeting Date

Commerce + Tourism

Committee

Amendment Barcode (if applicable)

Name Mark Zubaly

Phone 850 443 0243

Address 6352 Glasgow Drive

Email m.zubaly@comcast.net

Street

Tallahassee FL

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:

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

Board member Florida Trust for Historic Preservation

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)

2/14/23

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 288

Bill Number or Topic

Deliver both copies of this form to  
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Commerce & Tourism  
Committee

Amendment Barcode (if applicable)

Name Roderick Scott ← Phone 985) 273-9590

Address 70324 Manvet Rd Street Email roderick.scott75@aol.com

Mandeville LA 70471  
City State Zip

Flood Mitigation  
Industry Association

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)

The Florida Senate  
**APPEARANCE RECORD**

SB 288

Meeting Date

Bill Number or Topic

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

Committee

Amendment Barcode (if applicable)

Name

Phone

Address

Email

Street

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:

☐

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)



2/14/23

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

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SB 288

Bill Number or Topic

Commerce & Tourism

Committee

Amendment Barcode (if applicable)

Name MEGHAN BASTARD, MAIN STREET MARIANNA

Phone (850) 718-1022

Address 4318 Lafayette Street

Email mainstreet@mariannaf1.city

Marianna  
City

FL  
State

32446  
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)

The Florida Senate

APPEARANCE RECORD

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SB 288

Bill Number or Topic

2/14/23

Meeting Date

Commerce & Tourism

Committee

Amendment Barcode (if applicable)

Name

Jackson County EDC, Zach Gilmore

Phone

850-633-2203

Address

4318 Lafayette St.

Email

zach@jacksonedc.com

Street

Marianna

FL

32446

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:

☐

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**

288

Meeting Date

Bill Number or Topic

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

Committee

Amendment Barcode (if applicable)

Name

LISA Miller

Phone

Address

Street

Tallahassee FL

City

State

Zip

Email

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:

Lisa Miller &  
Associates

☐

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)

Feb. 14, 2023

Meeting Date

Commerce and Tourism

Committee

Name Kyle Shephard

Address 400 S. Orange Ave.  
Street

Orlando  
City

FL  
State

32801  
Zip

The Florida Senate  
**APPEARANCE RECORD**

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

SB 288

Bill Number or Topic

Amendment Barcode (if applicable)

Phone (407) 579-5952

Email kyle.shephard@orlando.gov

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:

City of Orlando

☐ 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**

2-14-23

Meeting Date

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288

Bill Number or Topic

COMMERCE & TOURISM

Committee

Amendment Barcode (if applicable)

Name

Ramon MAURY

Phone

850 222 1568

Address

P.O. Box 10245

Email

Rm@RAMONMAURY.com

Street

TALL FL 32302

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:

☐

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

FRIENDS OF FLORIDA HISTORY BOARD MEMBER.

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

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2-14-23

Meeting Date

SB 288

Bill Number or Topic

Commerce & Tourism

Committee

Amendment Barcode (if applicable)

Name Paul Owens

Phone

Address 308 N. Monroe St.

Street

Email powens@1000fof.org

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:

1000 Friends 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. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)



**THE FLORIDA SENATE**  
**SENATOR NICK DICEGLIE**  
District 18

Kathleen Passidomo  
President of the Senate

Dennis Baxley  
President Pro Tempore

February 2, 2023

Dear Chair Trumbull,

I respectfully request that **SB 288 - Florida Main Street Program and Historic Preservation Tax Credits** be placed on the agenda of the Commerce and Tourism Committee at your earliest convenience.

If my office can be of any assistance to the committee please do not hesitate to contact me at [DiCeglie.Nick@flsenate.gov](mailto:DiCeglie.Nick@flsenate.gov) or (850) 487-5018. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Nick DiCeglie".

Nick DiCeglie

State Senator, District 18

CC: Staff Director: Todd McKay  
Administrative Assistant: Renita Hayes

*Proudly Serving Pinellas County*

Transportation Committee, Chair ~ Banking and Insurance Committee, Vice Chair ~  
Commerce and Tourism Committee ~ Fiscal Policy Committee ~ Judiciary Committee ~  
Rules Committee ~ Joint Legislative Auditing Committee

# CourtSmart Tag Report

**Room:** SB 110

**Case No.:**

**Type:**

**Caption:** 110SB Commerce & Tourism **Judge:**

**Started:** 2/14/2023 1:01:56 PM

**Ends:** 2/14/2023 1:21:38 PM

**Length:** 00:19:43

1:01:55 PM	Chair calls meeting to order
1:02:07 PM	Roll call
1:02:15 PM	A quorum is present
1:02:39 PM	Chair Trumbull makes opening remarks
1:02:46 PM	Staff Director Todd McKay gives overview of committee's jurisdiction
1:04:47 PM	No questions
1:04:55 PM	SB 116
1:04:58 PM	Sen. Rodriguez explains bill
1:06:04 PM	No questions
1:06:11 PM	Amendment 456700
1:06:19 PM	Sen. Rodriguez explains amendment
1:06:40 PM	No questions
1:06:48 PM	No debate
1:06:55 PM	Amendment adopted
1:07:03 PM	No questions on bill as amended
1:07:10 PM	Cynthia Henderson, FALI, waives in support
1:07:31 PM	Sen Rodriguez closes on bill
1:07:41 PM	Bill passes; reported favorably
1:08:12 PM	SB 288
1:08:23 PM	Sen. DiCeglie explains bill
1:09:04 PM	No questions
1:09:18 PM	Paul Owens, 1000 Friends of Florida, speaks in support
1:12:20 PM	Ramon Maury, Friends of Florida History board member, waives in support
1:12:28 PM	Kyle Shephard, City of Orlando, waives in support
1:12:33 PM	Lisa Miller, Lisa Miller & Associates, speaks in support
1:13:06 PM	Zach Gilmore, Jackson County EDC, waives in support
1:13:13 PM	Meghan Basford, Main Street Marianna, waives in support
1:13:19 PM	Tiffany Garland, Jackson County Chamber, waives in support
1:13:25 PM	Roderick Scott, Flood Mitigation Industry Association, speaks in support
1:15:16 PM	Mark Zubaly, Florida Trust for Historic Preservation board member, waives in support
1:15:23 PM	Melissa Wyllie, Florida Trust, speaks in support
1:16:36 PM	Yasmin Khan-Hohensee, Florida Trust, waives in support
1:16:59 PM	Chair opens debate
1:17:09 PM	Sen. Torres makes comments
1:17:42 PM	Sen. Rodriguez makes comments
1:18:29 PM	Sen. Hutson makes comments
1:19:04 PM	Sen. Stewart makes comments
1:19:16 PM	Sen. Wright makes comments
1:19:50 PM	Sen. DiCeglie closes on bill
1:20:21 PM	Bill passes; reported favorably
1:21:02 PM	Chair asks if there is any other business
1:21:19 PM	Meeting adjourned





## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Appropriations Committee on Education, *Vice Chair*  
Commerce and Tourism  
Education Postsecondary  
Education Pre-K -12  
Finance and Tax  
Fiscal Policy  
Regulated Industries  
Rules

**SENATOR SHEVRIN D. "SHEV" JONES**  
34th District

*February 14, 2023*

**The Honorable, Jay Trumbull**  
Chair, Committee on Commerce and Tourism  
320 Senate Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

Dear Chair Trumbull,

I respectfully request an excused absence from the Senate Committee on Commerce and Tourism scheduled for today, Tuesday February 14, 2023.

Thank you in advance for your consideration of this request. If I may be of assistance to answer questions, comments, or concerns, please do not hesitate to contact me or my office.

Sincerely,

A handwritten signature in dark ink, appearing to be "Shev", written in a cursive style.

Shevrin Jones  
**Senator, District 34**

A large, stylized handwritten signature in dark ink, appearing to be "K. Passidomo", written in a cursive style.

REPLY TO:

- ☐ 606 NW 183rd Street, Miami Gardens, Florida 33169 (305) 493-6022
- ☐ 218 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**KATHLEEN PASSIDOMO**  
President of the Senate

**DENNIS BAXLEY**  
President Pro Tempore