

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

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

**MEETING DATE:** Wednesday, April 14, 2021  
**TIME:** 9:00—11:00 a.m.  
**PLACE:** *Toni Jennings Committee Room*, 110 Senate Building

**MEMBERS:** Senator Rodriguez, Chair; Senator Cruz, Vice Chair; Senators Berman, Harrell, Hooper, Jones, Rodrigues, and Wright

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
PUBLIC TESTIMONY WILL BE RECEIVED FROM ROOM A1 AT THE DONALD L. TUCKER CIVIC CENTER, 505 W PENSACOLA STREET, TALLAHASSEE, FL 32301			
1	<b>CS/SB 1330</b> Community Affairs / Rodriguez (Identical CS/H 571)	Ad Valorem Tax Exemption for Nonprofit Homes for the Aged; Exempting from ad valorem taxation certain entities wholly owned by a nonprofit corporation, etc.  CA 03/30/2021 Fav/CS FT 04/14/2021 Favorable AP	Favorable Yeas 8 Nays 0
2	<b>SB 1444</b> Wright (Identical H 1161)	Florida Small Manufacturing Business Recovery Act; Creating the "Florida Small Manufacturing Business Recovery Act"; requiring the Department of Economic Opportunity to accept applications for certification of relief funds and relief contributions in a specified manner; prohibiting the department from approving more than a specified amount of relief investment authority and relief contributions; authorizing applicants whose applications were denied to provide additional information within a certain timeframe to cure defects in their applications; authorizing nonrefundable tax credits for owners of tax credit certificates issued by the department, etc.  CM 03/15/2021 Favorable FT 03/31/2021 Not Considered FT 04/14/2021 Fav/CS AP	Fav/CS Yeas 8 Nays 0
Consideration of proposed bill:			
3	<b>SPB 7082</b>	Corporate Income Tax; Adopting the 2021 version of the Internal Revenue Code and other federal statutes relating to federal income taxes for purposes of the state corporate income tax code; providing for retroactive operation; requiring the addition to adjusted federal income of certain amounts of business interest expense deductible in certain taxable years, etc.	Submitted and Reported Favorably as Committee Bill Yeas 5 Nays 3

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4	<b>SB 1358</b> Gruters (Similar H 1007)	Valuation of Timeshare Real Property; Providing a condition for the adequacy of the number of resales for the purposes of certain tax appeals; providing that this condition meets the constitutional mandate for just valuation, etc.  RI 03/30/2021 Favorable FT 04/14/2021 Unfavorable AP	Unfavorable Yeas 3 Nays 5
5	<b>CS/SB 1390</b> Commerce and Tourism / Gruters (Compare H 1125)	Capital Investment Tax Credit; Providing a credit against the corporate income tax, the sales and use tax, or a stated combination of the two taxes to a qualifying business that establishes a qualifying project for the creation of intellectual property which meets certain capital investment criteria; authorizing use of the credit or portions of the credit by the business members of its affiliated group of corporations; providing a credit against the corporate income tax, the sales and use tax, or a stated combination of the two taxes to a qualifying business that incurs eligible production infrastructure costs that exceed a certain threshold, etc.  CM 03/29/2021 Fav/CS FT 04/14/2021 Fav/CS AP	Fav/CS Yeas 8 Nays 0
6	<b>CS/SB 1584</b> Community Affairs / Gruters (Similar CS/H 623)	Taxation of Real Property Platform Transactions; Defining the terms “affiliated group of corporations” and “real property platform”; providing a methodology to be used in determining documentary stamp taxes due for certain transactions by real property platforms or affiliated groups of corporations involving residential property which meet specified criteria, etc.  CA 03/30/2021 Fav/CS FT 04/14/2021 Fav/CS AP	Fav/CS Yeas 8 Nays 0
7	<b>SJR 1182</b> Brandes (Identical HJR 1377, Compare CS/H 1379, Linked CS/S 1186)	Limitation on the Assessment of Real Property/Residential Purposes; Proposing amendments to the State Constitution, effective January 1, 2023, to authorize the Legislature, by general law, to prohibit the consideration of any change or improvement made to real property used for residential purposes to improve the property’s resistance to flood damage in determining the assessed value of such property for ad valorem taxation purposes, etc.  CA 03/10/2021 Favorable FT 04/14/2021 Favorable AP	Favorable Yeas 8 Nays 0

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8	<b>CS/SB 1186</b> Community Affairs / Brandes (Similar CS/H 1379, Compare HJR 1377, Linked SJR 1182)	Property Assessments for Elevated Properties; Specifying that changes to elevate certain homestead and nonhomestead residential property, respectively, do not increase the assessed value of the property under certain circumstances; requiring property owners to provide certification for such property; prohibiting certain areas from being included in square footage calculation, etc.  CA 03/10/2021 Fav/CS FT 04/14/2021 Fav/CS AP	Fav/CS Yeas 8 Nays 0
9	<b>SB 1246</b> Rodrigues (Identical H 863)	Capital Investment Tax Credit; Authorizing passenger car rental companies and travel agencies that meet certain criteria in a specified year to use unused tax credits for certain purposes, etc.  CM 03/29/2021 Favorable FT 04/14/2021 Fav/CS AP	Fav/CS Yeas 8 Nays 0

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Other Related Meeting Documents

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