

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

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

**MEETING DATE:** Thursday, February 10, 2022  
**TIME:** 11:00 a.m.—12:30 p.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
1	<b>SB 800</b> Albritton	Economic Development; Authorizing municipalities to exempt by ordinance the public service tax that specified users would pay on electrical energy purchases; providing an exemption from the state tax on sales, use, and other transactions for building materials used in the rehabilitation of real property in an opportunity zone; revising the qualification criteria and tax credit amounts for new and existing businesses under the Rural Job Tax Credit Program; establishing a rural opportunity tax refund program for qualified target industry businesses in rural areas, etc.  CM 11/30/2021 Favorable FT 02/10/2022 Fav/CS AP	Fav/CS Yeas 7 Nays 0
2	<b>SJR 1746</b> Brodeur (Similar CS/HJR 1, Compare CS/H 1563, Linked S 1748)	Homestead Property Tax Exemption; Proposing amendments to the State Constitution to authorize the legislature, by general law, to grant an additional homestead property tax exemption on \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, child welfare services professionals, active duty members of the United States Armed Forces, and members of the Florida National Guard, etc.  CA 01/25/2022 Favorable FT 02/10/2022 Fav/CS AP	Fav/CS Yeas 7 Nays 0

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3	<b>SB 1748</b> Brodeur (Similar CS/H 1563, Compare CS/HJR 1, Linked SJR 1746)	Homestead Property Tax Exemptions for Classroom Teachers, Law Enforcement Officers, Firefighters, Child Welfare Professionals, and Servicemembers; Specifying the information that must be supplied annually to the property appraiser by classroom teachers, law enforcement officers, firefighters, child welfare professionals, and servicemembers who qualify for a specified exemption; providing conditions under which a classroom teacher, a law enforcement officer, a firefighter, a child welfare professional, or a servicemember may receive an additional homestead property tax exemption; specifying actions a property appraiser may take if a taxpayer improperly claims an exemption, etc.  CA 01/25/2022 Favorable FT 02/10/2022 Fav/CS AP	Fav/CS Yeas 7 Nays 0
4	<b>SB 1382</b> Gruters (Similar CS/H 1041)	Tax Administration; Prohibiting taxpayers from submitting certain records in tax proceedings under certain circumstances; authorizing the Department of Revenue to respond to contact initiated by taxpayers to discuss audits; clarifying conditions for application of an exemption for sales taxes for certain nonresident purchasers of boats or aircraft; deleting a tax exemption for building materials used in the rehabilitation of real property located in an enterprise zone; revising the period in which, and conditions under which, the executive director of the department may adopt emergency rules; excluding certain benefit charges from the employer reemployment assistance contribution rate calculation, etc.  CA 02/02/2022 Favorable FT 02/10/2022 Fav/CS AP	Fav/CS Yeas 7 Nays 0
5	<b>SB 1126</b> Harrell (Similar H 243)	Exemption from Taxation for Educational Properties; Exempting from taxation property used by an educational institution that holds a leasehold interest in certain leases exceeding a specified number of years, etc.  ED 02/01/2022 Favorable FT 02/10/2022 Favorable AP	Favorable Yeas 7 Nays 0

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6	<b>CS/SB 1146</b> Commerce and Tourism / Rodriguez (Similar CS/H 763)	Taxation of Investigative Services; Defining the term "small private investigative agency"; providing an exemption from the state tax on sales, use, and other transactions for investigative services provided by a small private investigative agency, etc.  CM 01/31/2022 Fav/CS FT 02/10/2022 Fav/CS AP	Fav/CS Yeas 7 Nays 0
7	<b>SB 362</b> Rodriguez (Identical CS/H 401)	Ad Valorem Tax Exemption for Nonprofit Homes for the Aged; Revising ownership entities for nonprofit homes qualifying for an exemption from ad valorem taxation to include certain limited partnerships, etc.  CA 02/02/2022 Favorable FT 02/10/2022 Favorable AP	Favorable Yeas 7 Nays 0
8	<b>SB 1610</b> Rodriguez (Compare H 71, S 568)	Ad Valorem Tax Abatement; Providing for the abatement of ad valorem taxes for residential improvements destroyed following certain events; providing procedures and requirements for filing applications for the abatement; specifying requirements for property appraisers, tax collectors, and the Department of Revenue; providing for retroactive application, etc.  CA 01/25/2022 Favorable FT 02/10/2022 Fav/CS AP	Fav/CS Yeas 7 Nays 0

Other Related Meeting Documents