

Tab 1	CS/SB 474 by CA, Garcia (CO-INTRODUCERS) Gruters; (Similar to H 01131) Property Tax Administration
--------------	--

Tab 2	CS/SB 566 by CA, Wright; (Similar to CS/H 00127) Ad Valorem Tax Exemption for Nonprofit Homes for the Aged
--------------	--

Tab 3	SB 990 by Graff; (Similar to CS/H 01021) Child Care and Early Learning Providers
--------------	--

315586	A	S	RCS	FT, Graff	Delete L.122 - 771:	04/12 12:37 PM
--------	---	---	-----	-----------	---------------------	----------------

Tab 4	CS/SB 1184 by CA, Collins; (Compare to CS/H 01343) Agricultural Lands
--------------	---

247198	A	S	RCS	FT, Collins	Delete L.50 - 169:	04/12 12:38 PM
--------	---	---	-----	-------------	--------------------	----------------

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA

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

MEETING DATE: Wednesday, April 12, 2023
TIME: 9:30—11:00 a.m.
PLACE: Mallory Horne Committee Room, 37 Senate Building

MEMBERS: Senator Ingoglia, Chair; Senator Rodriguez, Vice Chair; Senators Albritton, Berman, Boyd, Broxson, Hutson, Jones, Mayfield, Pizzo, and Torres

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	CS/SB 474 Community Affairs / Garcia (Similar H 1131)	Property Tax Administration; Revising the timeframe under which certain appeals of value adjustment board decisions must be filed by a property appraiser under certain circumstances; specifying when erroneous assessments of homestead property must be corrected; adding appeals for which a value adjustment board must meet to hear, etc. CA 03/22/2023 Fav/CS FT 04/12/2023 Favorable AP	Favorable Yeas 8 Nays 1
2	CS/SB 566 Community Affairs / Wright (Similar CS/H 127)	Ad Valorem Tax Exemption for Nonprofit Homes for the Aged; Revising an eligibility requirement for Florida limited partnerships applying for the exemption, etc. CA 03/29/2023 Fav/CS FT 04/12/2023 Favorable AP	Favorable Yeas 10 Nays 0
3	SB 990 Grall (Similar CS/H 1021)	Child Care and Early Learning Providers; Providing an exemption for public and private preschools from specified special assessments levied by a municipality; providing for a tax credit for certain contributions made to a child care facility; authorizing specified tax credits for corporations establishing and operating, or making payments to, child care facilities for their employees under certain conditions; requiring the Department of Children and Families to conduct specified screening of child care personnel within a specified timeframe and issue provisional approval of such personnel; providing that an insurer may not deny, cancel, or refuse to renew a policy on the basis that the policyholder operates a large family child care home, etc. ED 03/14/2023 Favorable FT 04/12/2023 Fav/CS AP	Fav/CS Yeas 10 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Finance and Tax

Wednesday, April 12, 2023, 9:30—11:00 a.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	CS/SB 1184 Community Affairs / Collins (Compare CS/H 1343)	Agricultural Lands; Increasing the nonresidential farm building just value threshold for certain special assessments; authorizing construction or installation of housing for legal migrant farmworkers on certain lands; prohibiting local governments from adopting land use or zoning restrictions, conditions, or regulations that require termination or surrender of agricultural classifications for certain property; providing tax credits for the rental or purchase of specified housing for legal migrant farmworkers; providing requirements for claiming the tax credit, etc. CA 03/22/2023 Fav/CS FT 04/12/2023 Fav/CS AP	Fav/CS Yeas 10 Nays 0
5	Discussion of Tax Concepts		Discussed
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.)

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

BILL: CS/SB 474

INTRODUCER: Community Affairs Committee and Senator Garcia and others

SUBJECT: Property Tax Administration

DATE: April 11, 2023

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Fav/CS
2.	<u>Shuler</u>	<u>Babin</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 474 makes various changes to the process of determining assessments of property for the purpose of collecting ad valorem taxes. The bill:

- Amends the timeline for a property appraiser to appeal a decision of the Value Adjustment Board;
- Reduces situations in which an error in assessed value results in a property owner being assessed back taxes, interest, and penalties;
- Reduces the amount a property owner may owe when assessment errors occur;
- Excludes an additional type of change in ownership that would reset a property's assessment to just value;
- Increases the types of appeals a Value Adjustment Board may hear; and
- Increases requirements to be met before a property appraiser in a large county may appeal a decision of the Value Adjustment Board.

The Revenue Estimating Conference has determined various sections of the bill will have significant negative impacts on local government revenues. See Section V., Fiscal Impact Statement.

The bill takes effect January 1, 2024.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Property tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31 of the following year.⁴

The Florida Constitution prohibits the state from levying ad valorem taxes⁵ and limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁶

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;⁷ however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;⁸ land used for conservation purposes;⁹ historic properties when authorized by the county or municipality;¹⁰ and certain working waterfront property.¹¹

Property Tax Exemptions for Homesteads

Statewide Homestead Exemption

Every person having legal and equitable title to real estate and who maintains a permanent residence on the real estate (homestead property) is eligible for a \$25,000 tax exemption

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

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

³ *See* s. 192.001(2) and (16), F.S.

⁴ Sections 197.162 and 197.322, F.S.; *see also* FLA. DEP’T OF REVENUE, *Florida Property Tax Calendar* (Dec. 2016), <https://floridarevenue.com/PROPERTY/Documents/taxcalendar.pdf>.

⁵ FLA. CONST. art. VII, s. 1(a).

⁶ *See* FLA. CONST. art. VII, s. 4.

⁷ Section 193.011(2), F.S.

⁸ FLA. CONST. art. VII, s. 4(a).

⁹ FLA. CONST. art. VII, s. 4(b).

¹⁰ FLA. CONST. art. VII, s. 4(e).

¹¹ FLA. CONST. art. VII, s. 4(j).

applicable to all ad valorem tax levies, including levies by school districts.¹² An additional \$25,000 exemption applies to homestead property value between \$50,000 and \$75,000.¹³ This exemption does not apply to ad valorem taxes levied by school districts.

Additional Homestead Exemptions

The Florida Constitution authorizes additional homestead exemptions, either directly through legislation or through statutory permission for local governments to enact:

- An exemption not exceeding \$50,000 in home value for any low-income senior.¹⁴
- An exemption of the entire assessed value of a low-income senior's homestead with a just value less than \$250,000 if he or she has maintained that homestead for not less than 25 years.¹⁵
- A veteran or first responder¹⁶ with a total and permanent service-connected disability is entitled to a complete exemption for property owned and used as a homestead.¹⁷
- A veteran with a total service-connected disability that confines him or her to a wheelchair is entitled to a complete exemption for property owned and used as a homestead. Upon the veteran's death, the exemption carries over to the veteran's unremarried surviving spouse.¹⁸
- A veteran disabled to a degree of 10 percent or more by misfortune or during wartime service is entitled to an exemption for any property up to \$5,000. Upon the death of the veteran, the exemption carries over to the veteran's unremarried surviving spouse.¹⁹
- The unremarried surviving spouse of a veteran or first responder who died while on active duty is entitled to a complete exemption for property owned and used as a homestead if the veteran was a permanent resident of Florida on the day he or she died.²⁰
- Certain combat-disabled veterans are entitled to a discount on their homestead property taxes.²¹

Limitation on Annual Increases in Assessments for Homestead Properties

The Florida Constitution²² provides that, for those entitled to a homestead exemption, the assessed value of the homestead shall be changed annually on January 1st of each year, but those

¹² FLA. CONST. art VII, s. 6(a) and s. 196.031, F.S.

¹³ FLA. CONST. art VII, s. 6(a) and s. 196.031(1)(b), F.S.

¹⁴ FLA. CONST. art. VII, s. 6(d)(1); s. 196.075(2)(a), F.S.

¹⁵ FLA. CONST. art. VII, s. 6(d)(2); s. 196.075(2)(b), F.S.

¹⁶ "First responder" in this context means a law enforcement officer or correctional officer as defined in s. 943.10, F.S., a firefighter as defined in s. 633.102, F.S., or an emergency medical technician or paramedic as defined in s. 401.23, F.S. who is a full-time paid employee, part-time paid employee, or unpaid volunteer. Section 196.081(6)(c)1., F.S.

¹⁷ FLA. CONST. art. VII, s. 3(b); ss. 196.081 and 196.102, F.S.

¹⁸ Section 196.091(3), F.S.

¹⁹ Section 196.24, F.S. This statutory provision was created by ch. 69-55, L.O.F. However, it was preceded by s. 192.11, F.S., as authorized by Art. IX, s. 9 of the State Constitution (1885). That provision in the constitution provided that: "There shall be exempt from taxation property to the value of five hundred dollars to every widow and to every person who is a bona fide resident of the State and has lost a limb or been disabled in war or by misfortune."

²⁰ Section 196.081(4), (6) F.S.

²¹ Section 196.082, F.S.

²² As amended by Constitutional Amendment 10 (1992), commonly referred to as the "Save Our Homes" initiative.

changes in assessments shall not exceed the lesser of three percent of the prior year's assessment or the percent change in the Consumer Price Index²³ for the preceding calendar year.²⁴

Improperly Granted Homestead Exemptions

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

Errors in Assessments

If an error is made in the assessment of homestead,²⁵ nonhomestead residential,²⁶ or nonresidential²⁷ property through either material mistake of fact by the property appraiser or new construction of which the property appraiser was not aware, the property appraiser must recalculate the just and assessed values for each year beginning with the year the mistake first occurred. A property owner who has benefited from such a mistaken assessment may be subject to liability for unpaid back taxes.²⁸ If a property owner benefits from a mistakenly granted assessment limitation, they may be subject to back taxes as well as 15 percent annual interest and a 50 percent penalty.²⁹

The Value Adjustment Board Process

Each county has a Value Adjustment Board (VAB), comprised of two members of the governing body of the county, one member of the school board, and two citizen members appointed by the governing body of the county.³⁰ The county clerk acts as the clerk of the VAB.³¹ The VAB may meet for the following enumerated reasons:

- Hearing petitions relating to assessments filed pursuant to s. 194.011(3), F.S.;
- Hearing complaints relating to homestead exemptions;
- Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications;
- Hearing appeals concerning ad valorem tax deferrals and classifications; and
- Hearing appeals from determinations that a change of ownership or control, or a qualifying improvement has occurred.³²

²³ Specifically the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports.

²⁴ FLA. CONST. art. VII, s. 4(d), implemented by section 193.155, F.S.

²⁵ Section 193.155(9), F.S.

²⁶ Section 193.1554(9), F.S.

²⁷ Section 193.1555(9), F.S.

²⁸ Section 193.092, F.S.

²⁹ Sections 193.155(10), 193.1554(10), and 193.1555(10), F.S.

³⁰ Section 194.015, F.S.

³¹ *Id.*

³² Section 194.032, F.S.

A property owner may initiate an assessment valuation challenge by filing a petition with the clerk of the VAB within 25 days after the mailing of the TRIM notice.³³

The clerk of the VAB will schedule the petition for a hearing, during which a special magistrate may be appointed to hear testimony and make a recommendation to the VAB on how the petition should be resolved.³⁴ The VAB renders a written decision within 20 calendar days after the last day the VAB is in session.³⁵ The decision of the VAB must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser.³⁶ The clerk of the VAB, upon issuance of a decision, must notify each taxpayer and the property appraiser of the decision of the VAB.³⁷

Appeals of VAB Decisions

The property appraiser may appeal a decision of the VAB in circuit court if one of the following criteria are met:

- The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the VAB;
- There is a variance from the property appraiser's assessed value in excess of the following:
 - 15 percent variance from any assessment of \$50,000 or less;
 - 10 percent variance from any assessment in excess of \$50,000 but not in excess of \$500,000;
 - 7.5 percent variance from any assessment in excess of \$500,000 but not in excess of \$1 million; or
 - 5 percent variance from any assessment in excess of \$1 million; or
- There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the VAB in its decisions.³⁸

An appeal must be initiated either before the property appraiser extends the tax rolls following initial certification, or within 30 days of final recertification following an extension which occurs prior to completion of VAB hearings.³⁹

³³ Section 194.011(3)(d), F.S. The TRIM (Truth in Millage) notice informs a property owner of total ad valorem tax liability as well as other information about the assessment and millage rates. With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser. *Id.*

³⁴ Section 194.035, F.S.

³⁵ Section 194.034(2), F.S.

³⁶ *Id.*

³⁷ *Id.*

³⁸ Section 194.036, F.S.

³⁹ Section 193.122(4), F.S.

Change of Ownership

In general, property is assessed at just value as of January 1 of the year following a change of ownership or control, and assessment limitations are applied thereafter to the initial just value to limit the assessed value. For non-homestead residential and nonresidential property a change of ownership or control includes any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value.⁴⁰ Certain actions are specifically delineated as not triggering a change of ownership:

- Transfer of title to correct an error;⁴¹
- Transfer between legal and equitable title;⁴²
- Transfer between husband and wife, including to a surviving spouse or transfer due to a dissolution of marriage;⁴³
- Cumulative transfer of more than 50 percent of the ownership of the publicly traded company that controls the property due to the buying and selling of shares of the company on public exchange.⁴⁴

III. Effect of Proposed Changes:

Section 1 amends s. 193.122, F.S., to provide that, when a county extends tax rolls prior to the completion of VAB hearings, a property appraiser must initiate an appeal of VAB decisions within 30 days after the date of the decision, as opposed to within 30 days of final certification of tax rolls. This gives the property appraiser a shorter timeframe in which to decide whether to appeal an individual VAB decision.

Sections 2, 3, and 4 provide, in part, that if an error is made in the assessment of homestead, non-homestead residential, or nonresidential property by way of material mistake of fact by the property appraiser or due to new construction of which the property appraiser was not aware, the just and assessed value will be recalculated only in the year such an error was discovered, and the property owner will not be liable for back taxes.

Sections 2, 3, 4, and 8 provide that in the event that a property appraiser has improperly granted an assessment limitation as a result of clerical mistake or omission the property owner may not be assessed back taxes, penalty, or interest. Further, a property appraiser's error which grants an improper homestead exemption will also not result in back taxes, penalty, or interest.

Sections 3 and 4 amend ss. 193.1554 and 193.1555, F.S., respectively, to provide that, for the purposes of triggering a new assessment at just value, no change of ownership occurs if nonhomestead residential or nonresidential property is transferred between an individual or individuals and an entity, or between legal entities, which results solely in a change in the method of holding title to the real property and does not create cumulative transfer of control of more than 50 percent of the ownership.

⁴⁰ Sections 193.1554(5) and 193.1555(5), F.S.

⁴¹ Sections 193.1554(5) and 193.1555(5), F.S.

⁴² Sections 193.1554(5) and 193.1555(5), F.S.

⁴³ Section 193.1554(5), F.S.

⁴⁴ Sections 193.1554(5) and 193.1555(5), F.S.

Section 5 provides that the changes to sections 3 and 4 related to transfers of property are intended to be remedial and clarifying in nature and apply retroactively, but do not provide a basis for an assessment of any tax or create a right to a refund of any tax paid prior to the effective date.

Section 6 amends s. 194.032, F.S., to provide two new purposes for the VAB to meet, and therefore two new types of appeals the VAB may hear:

- Hearing appeals concerning the validity or amount of assessed back taxes.
- Hearing appeals on the issue of whether a tangible personal property return was timely filed for the purposes of contesting related assessments and waiving penalties.

Section 7 amends s. 194.036, F.S., to adjust, for large counties, the variance between initial assessment and VAB decision required to allow a property appraiser to appeal the decision of the VAB. The values for counties with a population of 75,000 or less are unchanged from current law, while the values for counties with a population of more than 75,000 are provided by the bill as follows:

- 30 percent variance from any assessment of \$50,000 or less;
- 20 percent variance from any assessment in excess of \$50,000 but not in excess of \$500,000;
- 17.5 percent variance from any assessment in excess of \$500,000 but not in excess of \$1 million; or
- 15 percent variance from any assessment in excess of \$1 million.

Section 9 provides that the bill takes effect January 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The Revenue Estimating Conference reviewed sections of the bill reducing the situations in which back taxes, interest, and penalties are assessed and estimate them to reduce local government revenues by \$12.5 million beginning in 2024.⁴⁵ The Conference also reviewed sections related to change in ownership and the retroactive application of those amendments and estimated that these sections will cumulatively reduce local government revenues by \$76.5 million beginning in 2024.⁴⁶ No exceptions to the constitutional mandates provision appear to apply to this language, and therefore the bill may be a mandate.

⁴⁵ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: HB 1131 / SB 474*, 261-262 (Mar. 17, 2023), available at: http://edr.state.fl.us/content/conferences/revenueimpact/archives/2023/_pdf/impact0317.pdf [hereinafter EDR 3/17].

⁴⁶ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: HB 1131 / SB 474*, 316-318; 328-329 (Mar. 24, 2023), available at: http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/impact0324.pdf [hereinafter EDR 3/24].

Additionally, the Revenue Estimating Conference reviewed other sections of the bill concerning valid appeals to a VAB and appeals by a property appraiser of VAB decisions and found them to significantly reduce local revenue beginning in 2024.⁴⁷ However, these sections conceptually regard the process by which a proper assessment is calculated, and thus may not be considered to “reduce the authority” to raise revenues.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

Back Taxes, Interest, and Penalties

The Revenue Estimating Conference has determined these sections of the bill will reduce local government ad valorem receipts by \$12.5 million beginning in 2024.⁴⁸

Valid VAB Appeals

The Revenue Estimating Conference has determined these sections of the bill will reduce local government ad valorem receipts by \$24.7 million beginning in 2024.⁴⁹

Valid Property Appraiser Appeals of VAB Decisions

The Revenue Estimating Conference has determined these sections of the bill will reduce local government ad valorem receipts by \$1.4 million beginning in 2024.⁵⁰

⁴⁷ EDR 3/17 at 265-266.

⁴⁸ EDR 3/17 at 261-262.

⁴⁹ EDR 3/17 at 264-266.

⁵⁰ EDR 3/17 at 270-271.

Change in Ownership

The Revenue Estimating Conference has determined these sections of the bill will reduce local government ad valorem receipts by \$76.5 million beginning in 2024.⁵¹

B. Private Sector Impact:

Property owners will be positively impacted to the extent that they are advantaged in property assessment when situations requiring assessment of back taxes, interest, and penalties are reduced, valid options for bringing a VAB appeal of a property appraiser's assessment are increased, the requirements for a property appraiser to appeal a VAB decision are increased, and changes in ownership are excluded from resetting just value assessment.

C. Government Sector Impact:

Local governments will be negatively impacted to the extent that they are disadvantaged in property assessment when situations requiring assessment of back taxes, interest, and penalties are reduced, valid options for bringing a VAB appeal of a property appraiser's assessment are increased, the requirements for a property appraiser to appeal a VAB decision are increased, and changes in ownership are excluded from resetting just value assessment.

The bill has no fiscal impact on state government.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 193.122, 193.155, 193.1554, 193.1555, 194.032, 194.036, and 196.011.

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 Community Affairs on March 22, 2023:

The CS deletes previous section 6 related to appeals of assessment limitation differences granted by property appraisers.

⁵¹ EDR 3/24 at 316-318; 328-329.

B. Amendments:

None.

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

By the Committee on Community Affairs; and Senators Garcia and Gruters

578-02923-23

2023474c1

1 A bill to be entitled
 2 An act relating to property tax administration;
 3 amending s. 193.122, F.S.; revising the timeframe
 4 under which certain appeals of value adjustment board
 5 decisions must be filed by a property appraiser under
 6 certain circumstances; amending s. 193.155, F.S.;
 7 specifying when erroneous assessments of homestead
 8 property must be corrected; deleting a calculation of
 9 back taxes; specifying that certain erroneous property
 10 assessments may, rather than must, be corrected in a
 11 specified manner; amending ss. 193.1554 and 193.1555,
 12 F.S.; adding circumstances under which there is no
 13 change of ownership for purposes of an assessment
 14 limitation on nonhomestead residential property or
 15 certain nonresidential real property, respectively;
 16 specifying when erroneous property assessments must be
 17 corrected; deleting a calculation of back taxes;
 18 providing that a taxpayer receiving an erroneously
 19 granted property assessment limitation need not pay
 20 the unpaid taxes, penalties, or interest; providing
 21 construction and retroactive applicability; amending
 22 s. 194.032, F.S.; adding appeals for which a value
 23 adjustment board must meet to hear; amending s.
 24 194.036, F.S.; revising, for counties above a
 25 specified population threshold, a condition under
 26 which a property appraiser may appeal a decision of
 27 the value adjustment board; amending s. 196.011, F.S.;
 28 providing that a taxpayer need not pay unpaid taxes,
 29 penalties, or interest for erroneously granted

Page 1 of 14

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

578-02923-23

2023474c1

30 exemptions for which annual application or statement
 31 requirements are waived; providing an effective date.
 32
 33 Be It Enacted by the Legislature of the State of Florida:
 34
 35 Section 1. Subsection (4) of section 193.122, Florida
 36 Statutes, is amended to read:
 37 193.122 Certificates of value adjustment board and property
 38 appraiser; extensions on the assessment rolls.—
 39 (4) An appeal of a value adjustment board decision pursuant
 40 to s. 194.036(1) (a) or (b) by the property appraiser shall be
 41 filed prior to extension of the tax roll under subsection (2)
 42 or, if the roll was extended pursuant to s. 197.323, within 30
 43 days after the date a decision is rendered concerning such
 44 assessment by the value adjustment board ~~of recertification~~
 45 ~~under subsection (3)~~. The roll may be certified by the property
 46 appraiser prior to an appeal being filed pursuant to s.
 47 194.036(1) (c), but such appeal shall be filed within 20 days
 48 after receipt of the decision of the department relative to
 49 further judicial proceedings.
 50 Section 2. Subsections (9) and (10) of section 193.155,
 51 Florida Statutes, are amended to read:
 52 193.155 Homestead assessments.—Homestead property shall be
 53 assessed at just value as of January 1, 1994. Property receiving
 54 the homestead exemption after January 1, 1994, shall be assessed
 55 at just value as of January 1 of the year in which the property
 56 receives the exemption unless the provisions of subsection (8)
 57 apply.
 58 (9) Erroneous assessments of homestead property assessed

Page 2 of 14

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

578-02923-23

2023474c1

59 under this section may be corrected in the following manner:

60 (a) If errors are made in arriving at any assessment under
61 this section due to a material mistake of fact concerning an
62 essential characteristic of the property, the just value and
63 assessed value must be recalculated beginning in the year such
64 mistake is discovered ~~for every such year, including the year in~~
65 ~~which the mistake occurred.~~

66 (b) If changes, additions, or improvements are not assessed
67 at just value as of the first January 1 after they were
68 substantially completed, the property appraiser shall determine
69 the just value for such changes, additions, or improvements for
70 the year they were substantially completed. Assessments for
71 subsequent years, beginning in the year such mistake is
72 discovered, shall be corrected, applying this section if
73 applicable.

74 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
75 ~~corrections made pursuant to this subsection shall be used to~~
76 ~~calculate such back taxes.~~

77 (10) If the property appraiser determines that for any year
78 or years within the prior 10 years a person who was not entitled
79 to the homestead property assessment limitation granted under
80 this section was granted the homestead property assessment
81 limitation, the property appraiser making such determination
82 shall serve upon the owner a notice of intent to record in the
83 public records of the county a notice of tax lien against any
84 property owned by that person in the county, and such property
85 must be identified in the notice of tax lien. Such property that
86 is situated in this state is subject to the unpaid taxes, plus a
87 penalty of 50 percent of the unpaid taxes for each year and 15

578-02923-23

2023474c1

88 percent interest per annum. However, when a person entitled to
89 exemption pursuant to s. 196.031 inadvertently receives the
90 limitation pursuant to this section following a change of
91 ownership, or if the property appraiser improperly grants the
92 property assessment limitation as a result of an error,
93 including, but not limited to, a clerical mistake or an
94 omission, the assessment of such property ~~may~~ ~~must~~ be corrected
95 as provided in paragraph (9) (a), and the person need not pay the
96 unpaid taxes, penalties, or interest. Before a lien may be
97 filed, the person or entity so notified must be given 30 days to
98 pay the taxes and any applicable penalties and interest. ~~If the~~
99 ~~property appraiser improperly grants the property assessment~~
100 ~~limitation as a result of a clerical mistake or an omission, the~~
101 ~~person or entity improperly receiving the property assessment~~
102 ~~limitation may not be assessed a penalty or interest.~~

103 Section 3. Present paragraph (d) of subsection (5) of
104 section 193.1554, Florida Statutes, is redesignated as paragraph
105 (e), a new paragraph (d) is added to that subsection, and
106 subsections (9) and (10) of that section are amended, to read:
107 193.1554 Assessment of nonhomestead residential property.—

108 (5) Except as provided in this subsection, property
109 assessed under this section shall be assessed at just value as
110 of January 1 of the year following a change of ownership or
111 control. Thereafter, the annual changes in the assessed value of
112 the property are subject to the limitations in subsections (3)
113 and (4). For purpose of this section, a change of ownership or
114 control means any sale, foreclosure, transfer of legal title or
115 beneficial title in equity to any person, or the cumulative
116 transfer of control or of more than 50 percent of the ownership

578-02923-23

2023474c1

117 of the legal entity that owned the property when it was most
 118 recently assessed at just value, except as provided in this
 119 subsection. There is no change of ownership if:

120 (d) The transfer is between an individual or individuals
 121 and an entity, or between legal entities, which results solely
 122 in a change in the method of holding title to the real property
 123 and there is no cumulative transfer of control of more than 50
 124 percent of the ownership.

125 (9) Erroneous assessments of nonhomestead residential
 126 property assessed under this section may be corrected in the
 127 following manner:

128 (a) If errors are made in arriving at any assessment under
 129 this section due to a material mistake of fact concerning an
 130 essential characteristic of the property, the just value and
 131 assessed value must be recalculated beginning in the year such
 132 mistake is discovered for every such year, including the year in
 133 which the mistake occurred.

134 (b) If changes, additions, or improvements are not assessed
 135 at just value as of the first January 1 after they were
 136 substantially completed, the property appraiser shall determine
 137 the just value for such changes, additions, or improvements for
 138 the year they were substantially completed. Assessments for
 139 subsequent years, beginning in the year such mistake is
 140 discovered, shall be corrected, applying this section if
 141 applicable.

142 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 143 ~~corrections made pursuant to this subsection shall be used to~~
 144 ~~calculate such back taxes.~~

145 (10) If the property appraiser determines that for any year

578-02923-23

2023474c1

146 or years within the prior 10 years a person or entity who was
 147 not entitled to the property assessment limitation granted under
 148 this section was granted the property assessment limitation, the
 149 property appraiser making such determination shall serve upon
 150 the owner a notice of intent to record in the public records of
 151 the county a notice of tax lien against any property owned by
 152 that person or entity in the county, and such property must be
 153 identified in the notice of tax lien. Such property that is
 154 situated in this state is subject to the unpaid taxes, plus a
 155 penalty of 50 percent of the unpaid taxes for each year and 15
 156 percent interest per annum. However, if the assessment
 157 limitation is granted as a result of an error by the property
 158 appraiser, including, but not limited to, a clerical mistake or
 159 an omission, the taxpayer need not pay the unpaid taxes,
 160 penalties, or interest. Before a lien may be filed, the person
 161 or entity so notified must be given 30 days to pay the taxes and
 162 any applicable penalties and interest. ~~If the property appraiser~~
 163 ~~improperly grants the property assessment limitation as a result~~
 164 ~~of a clerical mistake or an omission, the person or entity~~
 165 ~~improperly receiving the property assessment limitation may not~~
 166 ~~be assessed a penalty or interest.~~

167 Section 4. Paragraph (b) of subsection (5) and subsections
 168 (9) and (10) of section 193.1555, Florida Statutes, are amended
 169 to read:

170 193.1555 Assessment of certain residential and
 171 nonresidential real property.-

172 (5) Except as provided in this subsection, property
 173 assessed under this section shall be assessed at just value as
 174 of January 1 of the year following a qualifying improvement or

578-02923-23

2023474c1

175 change of ownership or control. Thereafter, the annual changes
 176 in the assessed value of the property are subject to the
 177 limitations in subsections (3) and (4). For purpose of this
 178 section:

179 (b) A change of ownership or control means any sale,
 180 foreclosure, transfer of legal title or beneficial title in
 181 equity to any person, or the cumulative transfer of control or
 182 of more than 50 percent of the ownership of the legal entity
 183 that owned the property when it was most recently assessed at
 184 just value, except as provided in this subsection. There is no
 185 change of ownership if:

- 186 1. The transfer of title is to correct an error.
- 187 2. The transfer is between legal and equitable title.
- 188 3. The transfer is between an individual or individuals and
 189 an entity, or between legal entities, which results solely in a
 190 change in the method of holding title to the real property and
 191 there is no cumulative transfer of control of more than 50
 192 percent of the ownership.

193 4. For a publicly traded company, the cumulative transfer
 194 of more than 50 percent of the ownership of the entity that owns
 195 the property occurs through the buying and selling of shares of
 196 the company on a public exchange. This exception does not apply
 197 to a transfer made through a merger with or acquisition by
 198 another company, including acquisition by acquiring outstanding
 199 shares of the company.

200 (9) Erroneous assessments of nonresidential real property
 201 assessed under this section may be corrected in the following
 202 manner:

203 (a) If errors are made in arriving at any assessment under

578-02923-23

2023474c1

204 this section due to a material mistake of fact concerning an
 205 essential characteristic of the property, the just value and
 206 assessed value must be recalculated beginning in the year such
 207 mistake is discovered ~~for every such year, including the year in~~
 208 ~~which the mistake occurred.~~

209 (b) If changes, additions, or improvements are not assessed
 210 at just value as of the first January 1 after they were
 211 substantially completed, the property appraiser shall determine
 212 the just value for such changes, additions, or improvements for
 213 the year they were substantially completed. Assessments for
 214 subsequent years, beginning in the year such mistake is
 215 discovered, shall be corrected, applying this section if
 216 applicable.

217 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 218 ~~corrections made pursuant to this subsection shall be used to~~
 219 ~~calculate such back taxes.~~

220 (10) If the property appraiser determines that for any year
 221 or years within the prior 10 years a person or entity who was
 222 not entitled to the property assessment limitation granted under
 223 this section was granted the property assessment limitation, the
 224 property appraiser making such determination shall serve upon
 225 the owner a notice of intent to record in the public records of
 226 the county a notice of tax lien against any property owned by
 227 that person or entity in the county, and such property must be
 228 identified in the notice of tax lien. Such property that is
 229 situated in this state is subject to the unpaid taxes, plus a
 230 penalty of 50 percent of the unpaid taxes for each year and 15
 231 percent interest per annum. However, if the assessment
 232 limitation is granted as a result of an error by the property

578-02923-23

2023474c1

233 appraiser, including, but not limited to, a clerical mistake or
 234 an omission, the taxpayer need not pay the unpaid taxes,
 235 penalties, or interest. Before a lien may be filed, the person
 236 or entity so notified must be given 30 days to pay the taxes and
 237 any applicable penalties and interest. ~~If the property appraiser~~
 238 ~~improperly grants the property assessment limitation as a result~~
 239 ~~of a clerical mistake or an omission, the person or entity~~
 240 ~~improperly receiving the property assessment limitation may not~~
 241 ~~be assessed a penalty or interest.~~

242 Section 5. The amendments made by this act to ss.
 243 193.1554(5) and 193.1555(5) (b), Florida Statutes, are intended
 244 to be remedial and clarifying in nature and apply retroactively,
 245 but do not provide a basis for an assessment of any tax or
 246 create a right to a refund of any tax paid before the effective
 247 date of this act.

248 Section 6. Paragraph (a) of subsection (1) of section
 249 194.032, Florida Statutes, is amended to read:

250 194.032 Hearing purposes; timetable.—

251 (1) (a) The value adjustment board shall meet not earlier
 252 than 30 days and not later than 60 days after the mailing of the
 253 notice provided in s. 194.011(1); however, no board hearing
 254 shall be held before approval of all or any part of the
 255 assessment rolls by the Department of Revenue. The board shall
 256 meet for the following purposes:

257 1. Hearing petitions relating to assessments filed pursuant
 258 to s. 194.011(3).

259 2. Hearing complaints relating to homestead exemptions as
 260 provided for under s. 196.151.

261 3. Hearing appeals from exemptions denied, or disputes

578-02923-23

2023474c1

262 arising from exemptions granted, upon the filing of exemption
 263 applications under s. 196.011.

264 4. Hearing appeals concerning ad valorem tax deferrals and
 265 classifications.

266 5. Hearing appeals from determinations that a change of
 267 ownership under s. 193.155(3), a change of ownership or control
 268 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
 269 improvement under s. 193.1555(5) has occurred.

270 6. Hearing appeals concerning the validity or amount, or
 271 both, of assessments created under s. 193.092.

272 7. Hearing appeals on the issue of whether a tangible
 273 personal property return as required under s. 193.052 was timely
 274 filed so as to allow such assessment to be contested at the
 275 value adjustment board, and to waive penalties imposed under s.
 276 193.072.

277 Section 7. Subsection (1) of section 194.036, Florida
 278 Statutes, is amended to read:

279 194.036 Appeals.—Appeals of the decisions of the board
 280 shall be as follows:

281 (1) If the property appraiser disagrees with the decision
 282 of the board, he or she may appeal the decision to the circuit
 283 court if one or more of the following criteria are met:

284 (a) The property appraiser determines and affirmatively
 285 asserts in any legal proceeding that there is a specific
 286 constitutional or statutory violation, or a specific violation
 287 of administrative rules, in the decision of the board, except
 288 that nothing herein shall authorize the property appraiser to
 289 institute any suit to challenge the validity of any portion of
 290 the constitution or of any duly enacted legislative act of this

578-02923-23

2023474c1

291 state_

292 (b)1. In counties with a population of 75,000 or less,
 293 there is a variance from the property appraiser's assessed value
 294 in excess of the following: 15 percent variance from any
 295 assessment of \$50,000 or less; 10 percent variance from any
 296 assessment in excess of \$50,000 but not in excess of \$500,000;
 297 7.5 percent variance from any assessment in excess of \$500,000
 298 but not in excess of \$1 million; or 5 percent variance from any
 299 assessment in excess of \$1 million.

300 2. In counties with a population of more than 75,000, there
 301 is a variance from the property appraiser's assessed value in
 302 excess of the following: 30 percent variance from any assessment
 303 of \$50,000 or less; 20 percent variance from any assessment in
 304 excess of \$50,000 but not in excess of \$500,000; 17.5 percent
 305 variance from any assessment in excess of \$500,000 but not in
 306 excess of \$1 million; or 15 percent variance from any assessment
 307 in excess of \$1 million.~~or~~

308 (c) There is an assertion by the property appraiser to the
 309 Department of Revenue that there exists a consistent and
 310 continuous violation of the intent of the law or administrative
 311 rules by the value adjustment board in its decisions. The
 312 property appraiser shall notify the department of those portions
 313 of the tax roll for which the assertion is made. The department
 314 shall thereupon notify the clerk of the board who shall, within
 315 15 days of the notification by the department, send the written
 316 decisions of the board to the department. Within 30 days of the
 317 receipt of the decisions by the department, the department shall
 318 notify the property appraiser of its decision relative to
 319 further judicial proceedings. If the department finds upon

Page 11 of 14

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

578-02923-23

2023474c1

320 investigation that a consistent and continuous violation of the
 321 intent of the law or administrative rules by the board has
 322 occurred, it shall so inform the property appraiser, who may
 323 thereupon bring suit in circuit court against the value
 324 adjustment board for injunctive relief to prohibit continuation
 325 of the violation of the law or administrative rules and for a
 326 mandatory injunction to restore the tax roll to its just value
 327 in such amount as determined by judicial proceeding. However,
 328 when a final judicial decision is rendered as a result of an
 329 appeal filed pursuant to this paragraph which alters or changes
 330 an assessment of a parcel of property of any taxpayer not a
 331 party to such procedure, such taxpayer shall have 60 days from
 332 the date of the final judicial decision to file an action to
 333 contest such altered or changed assessment pursuant to s.
 334 194.171(1), and the provisions of s. 194.171(2) shall not bar
 335 such action.

336 Section 8. Paragraph (a) of subsection (9) of section
 337 196.011, Florida Statutes, is amended to read:

338 196.011 Annual application required for exemption.-

339 (9) (a) A county may, at the request of the property
 340 appraiser and by a majority vote of its governing body, waive
 341 the requirement that an annual application or statement be made
 342 for exemption of property within the county after an initial
 343 application is made and the exemption granted. The waiver under
 344 this subsection of the annual application or statement
 345 requirement applies to all exemptions under this chapter except
 346 the exemption under s. 196.1995. Notwithstanding such waiver,
 347 refiling of an application or statement shall be required when
 348 any property granted an exemption is sold or otherwise disposed

Page 12 of 14

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

578-02923-23

2023474c1

349 of, when the ownership changes in any manner, when the applicant
350 for homestead exemption ceases to use the property as his or her
351 homestead, or when the status of the owner changes so as to
352 change the exempt status of the property. In its deliberations
353 on whether to waive the annual application or statement
354 requirement, the governing body shall consider the possibility
355 of fraudulent exemption claims which may occur due to the waiver
356 of the annual application requirement. The owner of any property
357 granted an exemption who is not required to file an annual
358 application or statement shall notify the property appraiser
359 promptly whenever the use of the property or the status or
360 condition of the owner changes so as to change the exempt status
361 of the property. If any property owner fails to so notify the
362 property appraiser and the property appraiser determines that
363 for any year within the prior 10 years the owner was not
364 entitled to receive such exemption, the owner of the property is
365 subject to the taxes exempted as a result of such failure plus
366 15 percent interest per annum and a penalty of 50 percent of the
367 taxes exempted. However, if such exemption is granted as a
368 result of an error by the property appraiser, including, but not
369 limited to, a clerical mistake or an omission, the taxpayer need
370 not pay the unpaid taxes, penalties, or interest. Except for
371 homestead exemptions controlled by s. 196.161, the property
372 appraiser making such determination shall record in the public
373 records of the county a notice of tax lien against any property
374 owned by that person or entity in the county, and such property
375 must be identified in the notice of tax lien. Such property is
376 subject to the payment of all taxes and penalties. Such lien
377 when filed shall attach to any property, identified in the

Page 13 of 14

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

578-02923-23

2023474c1

378 notice of tax lien, owned by the person who illegally or
379 improperly received the exemption. If such person no longer owns
380 property in that county but owns property in some other county
381 or counties in the state, the property appraiser shall record a
382 notice of tax lien in such other county or counties, identifying
383 the property owned by such person or entity in such county or
384 counties, and it shall become a lien against such property in
385 such county or counties.

386 Section 9. This act shall take effect January 1, 2024.

Page 14 of 14

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



The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: March 22, 2023

I respectfully request that **Senate Bill # 474**, relating to Property Tax Administration , be placed on the:

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

A handwritten signature in black ink, appearing to read "Ileana Garcia".

Senator Ileana Garcia
Florida Senate, District 36

4-12-23

The Florida Senate APPEARANCE RECORD

474

Meeting Date

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

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name

Nelson Diaz

Phone

305-421-6304

Address

9155 S. Dadeland Blvd

Email

Diaz@TheSouthernGroup.com

Street

Miami FL 33156

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:

Fairness in Taxation

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

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

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

S-001 (08/10/2021)

The Florida Senate
APPEARANCE RECORD

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

4/12/23

Meeting Date

474

Bill Number or Topic

F+T

Committee

Amendment Barcode (if applicable)

Name TRAVIS MOORE

Phone 727.421.6902

Address P.O. Box 2020
Street

Email travis@moore-relations.com

St. Petersburg FL
City State

33731
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:

Florida Property Taxpayers Association

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

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

5-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

4/12/23

Meeting Date

SB 474

Bill Number or Topic

Finance + Tax

Committee

Amendment Barcode (if applicable)

Name

Loren Levy

Phone

850-219-0220

Address

1928 Riggins Rd

Street

Email

llevy@levylawtax.com

Tallahassee

City

FL

State

32308

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:

Property Appraisers' Ass'n of Fla.

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

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

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

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SB 566

INTRODUCER: Community Affairs Committee and Senator Wright

SUBJECT: Ad Valorem Tax Exemption for Nonprofit Homes for the Aged

DATE: April 11, 2023

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Fav/CS
2.	<u>Shuler</u>	<u>Babin</u>	<u>FT</u>	Favorable
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 566 modifies the ownership structures that will allow a nonprofit home for the aged to qualify for an exemption from ad valorem taxation. Currently, the owner may be a not-for-profit corporation, or a Florida limited partnership, the sole general partner of which is a not-for-profit corporation. The bill allows the exemption for homes owned by a Florida limited partnership whose sole general partner is an entity which is wholly owned by a not-for-profit corporation and not a licensed assisted living facility, adult family-care home, or adult day care center.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property

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

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See, e.g., Walter v. Schuler*, 176 So. 2d 81

within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's "taxable value."³ Property tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31 of the following year.⁴

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

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;⁷ however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida's aquifers, and land used exclusively for noncommercial recreational purposes; land used for conservation purposes; historic properties when authorized by the county or municipality; and certain working waterfront property.⁸

Ad Valorem Tax Exemption for Homes for the Aged

Florida exempts nonprofit homes for the aged from property tax; however, the property must be owned in one of two ways: (1) owned directly by a not-for-profit corporation, or (2) owned by a Florida limited partnership whose sole general partner is a not-for-profit corporation.⁹

A qualified home for the aged is a residence where at least 75 percent of the occupants are over 62 years in age or totally and permanently disabled.¹⁰ If the home qualifies, the exemption applies to units or apartments reserved for or occupied by a permanent resident of this state who is:

- An individual with a gross income of no more than \$38,869 per year who is at least 62 years of age or is totally and permanently disabled;¹¹
- A couple with a combined gross income of no more than \$43,636 per year, or the surviving spouse of such a couple, if the surviving spouse lived with the deceased at the time of the

(Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *S. Bell Tel. & Tel. Co. v. Dade Cnty.*, 275 So. 2d 4 (Fla. 1973).

³ See s. 192.001(2) and (16), F.S.

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

⁵ FLA. CONST. art. VII, s. 1(a).

⁶ See FLA. CONST. art. VII, s. 4.

⁷ Section 193.011(2), F.S.

⁸ FLA. CONST. art. VII, s. 4.

⁹ Section 196.1975(1), F.S.

¹⁰ Section 196.1975(2), F.S.

¹¹ The original statutory income threshold of \$7,200 is adjusted annually by the percentage change in the average cost-of-living index. Section 196.1975(4), F.S.; see FLA. DEP'T OF REVENUE, *Cost of Living Adjustments* (Jan. 2023), available at: <https://floridarevenue.com/property/Documents/CostofLivingAdjust.pdf>.

deceased's death in a home for the aged, at least one of whom must be at least 62 years of age or is totally and permanently disabled;¹² or

- A totally and permanently disabled veteran who meets the requirements of s. 196.081, F.S., regardless of income.

Common areas of the home for the aged are exempt if 25 percent or more of the units or apartments are restricted to or occupied by persons who meet the income requirements.¹³

The facility must annually file an application for exemption with the property appraiser and submit an affidavit from each person residing in a unit or apartment claiming an exemption.¹⁴

The person signing the affidavit must attest that he or she resides in the unit or apartment claiming the exemption and, in good faith, makes that unit or apartment his or her permanent residence.¹⁵

III. Effect of Proposed Changes:

The bill amends s. 196.1975, F.S., to provide that a nonprofit home for the aged owned by a Florida limited partnership, the sole general partner of which is an entity which is in turn wholly owned by a not-for-profit corporation qualifies for the associated ad valorem property tax exemption. The bill specifically excludes those facilities licensed under ch. 429, F.S., which include assisted living facilities, adult family-care homes, and adult day care centers.

The bill takes effect January 1, 2024.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution provides that except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The mandate requirement does not apply to laws having an insignificant impact,¹⁶ which for Fiscal Year 2022-2023 is forecast at approximately \$2.3 million.¹⁷

¹² The original statutory income threshold of \$8,000 is adjusted annually by the percentage change in the average cost-of-living index. Section 196.1975(4), F.S.; see FLA. DEP'T OF REVENUE, *Cost of Living Adjustments* (Jan. 2023), available at: <https://floridarevenue.com/property/Documents/CostofLivingAdjust.pdf>.

¹³ Section 196.1975(8), F.S.

¹⁴ Section 196.1975(9)(b), F.S.

¹⁵ *Id.*

¹⁶ FLA. CONST. art. VII, s. 18(d).

¹⁷ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See FLA. SENATE COMM. ON CMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact* (Sept. 2011), available at: <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf>.

The Revenue Estimating Conference estimated that the bill provisions will reduce local impact by \$100,000 beginning in Fiscal Year 2024-2025.¹⁸ Therefore, the mandates provision likely does not apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference reviewed the bill language and estimated that the bill will reduce local government revenue by \$100,000 beginning in Fiscal Year 2024-2025.¹⁹

B. Private Sector Impact:

The bill will enable additional homes for the aged operated by not-for-profit corporations to qualify for the ad valorem tax exemption.

C. Government Sector Impact:

Local governments will be affected by an insignificant reduction in ad valorem property tax revenues.

VI. Technical Deficiencies:

None.

¹⁸ OFF. OF ECON. & DEMOGRAPHIC RSCH, *Revenue Estimating Conference Impact Results: Proposed Language*, 192-193 (Mar. 3, 2023), available at: http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/_pdf/page192-197.pdf.

¹⁹ *Id.*

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends section 196.1975 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 Community Affairs on March 29, 2023:

The CS provides that a nonprofit home for the aged owned by a Florida limited liability company which is owned by an entity licensed under ch. 429, F.S., would not be eligible for the ad valorem tax exemption.

- B. **Amendments:**

None.

By the Committee on Community Affairs; and Senator Wright

578-03256-23

2023566c1

1 A bill to be entitled
2 An act relating to an ad valorem tax exemption for
3 nonprofit homes for the aged; amending s. 196.1975,
4 F.S.; revising an eligibility requirement for Florida
5 limited partnerships applying for the exemption;
6 providing an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Subsection (1) of section 196.1975, Florida
11 Statutes, is amended to read:

12 196.1975 Exemption for property used by nonprofit homes for
13 the aged.—Nonprofit homes for the aged are exempt to the extent
14 that they meet the following criteria:

15 (1) The applicant must be a corporation not for profit
16 under pursuant to chapter 617 or a Florida limited partnership,
17 the sole general partner of which is a corporation not for
18 profit under pursuant to chapter 617 or an entity not licensed
19 under chapter 429 and wholly owned by a corporation not for
20 profit under chapter 617, and the corporation not for profit
21 must have been exempt as of January 1 of the year for which
22 exemption from ad valorem property taxes is requested from
23 federal income taxation by having qualified as an exempt
24 charitable organization under ~~the provisions of~~ s. 501(c)(3) of
25 the Internal Revenue Code of 1954 or ~~of~~ the corresponding
26 section of a subsequently enacted federal revenue act.

27 Section 2. This act shall take effect January 1, 2024.



The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: March 31, 2023

I respectfully request that **Senate Bill 566**, relating to Ad Valorem Tax Exemption for Nonprofit Homes for the Aged, be placed on the:

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

Thank you for your consideration.

A handwritten signature in cursive script that reads "Tom A. Wright".

Senator Tom A. Wright
Florida Senate, District 8

The Florida Senate

APPEARANCE RECORD

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

SF 566 C1

Bill Number or Topic

4/12/23

Meeting Date

FINANCE & TAX

Committee

Amendment Barcode (if applicable)

Name

JEFFREY SHARKEY

Phone

850 224 1660

Address

106 E COLLEGE AVE, #110

Email

JEFFREY.SHARKEY@gmail.com

Street

TX

City

E

State

32301

Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

WENDOVER HOUSING PARTNERS

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

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

S-001 (08/10/2021)

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/SB 990

INTRODUCER: Finance and Tax Committee and Senator Grall

SUBJECT: Child Care and Early Learning Providers

DATE: April 12, 2023

REVISED: 4/13/23

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Sabitsch	Bouck	ED	Favorable
2.	Gross	Babin	FT	Fav/CS
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 990 provides programmatic and financial supports for child care facilities and early learning providers. Specifically the bill:

- Modifies requirements for Voluntary Prekindergarten (VPK) classroom instructors, program and child assessments, and implementation of the accountability measures for VPK programs.
- Establishes a program to deliver intensive reading interventions to VPK students with substantial deficiencies in early literacy.
- Modifies requirements for obtaining and maintaining the Gold Seal Quality Care designation.
- Directs early learning coalitions to support the Teacher Education and Compensation Helps (T.E.A.C.H.) Scholarship Program by assisting with co-pays for providers.
- Modifies requirements related to licensing of child care facilities by the Department of Children and Families.
- Provides an exemption from licensing for child care facilities owned by certain corporations.
- Clarifies cancelation and coverage from residential property insurance for large family child care homes.

The bill takes effect on July 1, 2023.

II. Present Situation:

The present situation is presented in Section III under the Effect of Proposed Changes.

III. Effect of Proposed Changes:

Voluntary Prekindergarten Program

Present Situation

The Voluntary Prekindergarten Education Program

The Voluntary Prekindergarten Education Program (VPK) prepares early learners for success in kindergarten and beyond. VPK helps build a strong foundation for school using educational material corresponding to various stages in a child's development. To be eligible, children must live in Florida and be 4 years old on or before September 1 of the current school year.¹ Parents whose children are born between February 2 and September 1 can postpone enrolling their 4-year-old until the following year when their child is age 5. Private child care centers and schools, public schools, and specialized instructional services providers offer VPK. Since the program began in 2005-2006, more than 2.6 million children have benefited from VPK. Data collected by the Department of Education (DOE) show that children who participate in VPK are more ready for kindergarten than children who do not participate in VPK.²

For the 2021-2022 VPK program year, 150,212 children participated in the school year VPK program and 2,882 children participated in the summer VPK program. Program participation was 64.14 percent of the 4-year-old population.³

VPK Administration

The DOE is responsible for ensuring that administrative expenditures are kept to the minimum necessary for efficient and effective administration of the VPK Program. Each early learning coalition (coalition) may retain and expend no more than four percent of the funds paid by the coalition to VPK providers. Funds retained by a coalition may be used only for administering the VPK Program.⁴ Total administrative expenditures across all coalitions equaled \$12.1 million for the 2021-2022 VPK program year with only 12 of 30 coalitions spending the full four percent allowed.⁵

The DOE is required to establish a single statewide information system that each coalition must use for the purposes of managing the single point of entry, tracking children's progress, coordinating services among stakeholders, determining eligibility of children, tracking child attendance, and streamlining administrative processes for providers and early learning coalitions.⁶

¹ Section 1002.53(2), F.S.

² Florida Division of Early Learning, *About Voluntary Prekindergarten*, available at <https://www.floridaearlylearning.com/vpk/floridas-vpk-program> (last visited April 6, 2023).

³ Office of Economic & Demographic Research, *Early Learning Programs Estimating Conference Prekindergarten Education Program, February 16, 2023, Conference Package*, available at <http://edr.state.fl.us/Content/conferences/vpk/index.cfm> (last visited April 6, 2023).

⁴ Section 1002.71(7), F.S.

⁵ Florida Department of Education, Division of Early Learning, *Annual Report 2021-22*, available at <https://www.floridaearlylearning.com/Content/Uploads/floridaearlylearning.com/images/DEL%20Annual%20Report%202021-2022%20FINAL.pdf> (last visited April 6, 2023).

⁶ Section 1002.82, F.S.

Each coalition administers the VPK Program at the county or regional level for students enrolled in a school-year VPK program delivered by a private prekindergarten provider.⁷ Each coalition is composed of at least 15 but not more than 30 members. The Governor appoints the chair and two other members of each early learning coalition, who must each meet the qualifications of a private sector business member. The coalition may appoint additional private sector business members.⁸

To be eligible to deliver the VPK program, a private prekindergarten provider must be a licensed or licensed-exempt child care facility.⁹ Exempt providers include certain nonpublic schools that primarily serve children at least 5 years of age or older,¹⁰ accredited faith-based child care providers that are members of a larger organization with published health, safety, and sanitation standards,¹¹ and certain accredited child development programs on military bases.¹²

VPK Personnel

All providers, including licensed-exempt providers, must meet requirements for certification of personnel and background screening.¹³ For the school year VPK program, a VPK instructor must successfully complete three emergent literacy training courses that include developmentally appropriate and experiential learning practices for children and a student performance standards training course approved by the DOE. The prekindergarten instructor must also complete an emergent literacy training course at least once every five years after initially completing the three emergent literacy training courses.¹⁴

VPK personnel may also earn a literacy micro-credential and receive a \$2,000 stipend.¹⁵ The literacy micro-credential provides instructional personnel with high-quality, evidence-based strategies for developing emergent literacy skills.¹⁶ Enrollment in the program began on December 31, 2022.¹⁷

Instructor requirements are more stringent for the summer VPK program. Each summer VPK program provider must have, for each prekindergarten class, at least one prekindergarten instructor who is a certified teacher or holds a bachelor's or higher degree in early childhood education, prekindergarten or primary education, preschool education, or family and consumer

⁷ Section 1002.55(1), F.S.

⁸ Section 1002.83(6), F.S.

⁹ Section 1002.55(3)(a), F.S.

¹⁰ Section 402.3025(2), F.S.

¹¹ Section 402.316(1), F.S.

¹² Section 1002.55(3)(a), F.S.

¹³ Section 1002.55(3)(b)3., F.S.

¹⁴ Section 1002.59, F.S.

¹⁵ University of Florida Lastinger Center, *Emergent Literacy Micro-Credential*, available at <https://lastinger.center.ufl.edu/work/literacy/flamingo-literacy/literacy-microcredentials/emergent-literacy-microcredential/> (last visited April 6, 2023).

¹⁶ Section 1003.485(2)(h)1., F.S.

¹⁷ University of Florida Lastinger Center, *Emergent Literacy Micro-Credential*, available at <https://lastinger.center.ufl.edu/work/literacy/flamingo-literacy/literacy-microcredentials/emergent-literacy-microcredential/> (last visited April 6, 2023).

science, or hold a certificate to teach any age from birth through grade 6 and holds a bachelor's or higher degree in elementary education and is not otherwise disqualified.¹⁸

VPK Accountability

Each VPK provider may select or design the curriculum that the provider uses to implement the VPK Program. The curriculum must be developmentally appropriate and must:¹⁹

- Be designed to prepare a student for early literacy and provide for instruction in early math skills.
- Enhance the age-appropriate progress of students in attaining the performance standards adopted by the DOE.
- Support student learning gains through differentiated instruction that shall be measured by the coordinated screening and progress monitoring program.

All VPK providers are required to participate in a program assessment of each VPK classroom beginning with the 2022-2023 VPK Program. The program assessment measures the quality of teacher-child interactions, including emotional support, classroom organization, and instructional support for children ages 3 to 5 years. Early learning coalitions are responsible for the administration of the program assessments.²⁰

The program assessment score must constitute at least half of the provider performance metric to be developed by the DOE beginning with the 2022-2023 VPK program year. The performance metric must include program assessment scores, learning gains, and learning outcomes from the coordinated screening and progress monitoring system. The methodology is required to include a statistical latent profile analysis developed by the DOE that produces a limited number of performance metric profiles which summarize the profiles of all VPK programs in designations consisting of "unsatisfactory," "emerging proficiency," "proficient," "highly proficient," and "excellent" or similar designations.²¹ Beginning with the 2023-2024 program year, each VPK provider will be assigned a designation within 45 days after the conclusion of the VPK Program.²²

The coordinated screening and progress monitoring program is the statewide, standardized assessment program known as Florida's Assessment of Student Thinking (FAST) using Star Early Literacy. This program is used to assess student achievement in early literacy and mathematics.²³ VPK Programs began implementing the FAST using Star Early Literacy in the 2022-2023 VPK Program Year.

A VPK student who exhibits a substantial deficiency in early literacy skills in accordance with the standards and based upon the results of the administration of the final coordinated screening and progress monitoring must be referred to the local school district and may be eligible to

¹⁸ Section 1002.61(4), F.S.

¹⁹ Section 1002.67(2), F.S.

²⁰ Section 1002.68(2), F.S.

²¹ Section 1002.68(4)(a), F.S.

²² Section 1002.68(4)(f), F.S.

²³ Florida Division of Early Learning, *Florida's Assessment of Student Thinking (FAST) using Star Early Literacy*, available at <https://www.floridaearlylearning.com/vpk/fast> (last visited April 6, 2023).

receive intensive reading interventions before participating in kindergarten. Such intensive reading interventions must be paid for using funds from the district's evidence-based reading instruction allocation.²⁴

Effect of Proposed Changes

VPK Personnel

The bill modifies s. 1002.55, F.S., to allow a VPK instructor to complete the required three emergent literacy training courses within 45 days after commencing employment rather than as a pre-condition of employment.

The bill modifies s. 1002.61, F.S., to add options for personnel to satisfy the certification requirements for instructors in the summer VPK program. The bill allows a person to serve as an instructor of a summer VPK program if the person possesses either a Child Development Associate (CDA), or a credential approved by the Department of Children and Families as equal or greater than a CDA, as long as the instructor has completed the early literacy micro-credential program or has an instructional support score of 3 or higher on the program assessment.

VPK Administration

The bill modifies s. 1002.82, F.S., to expand the requirements of the statewide data information program to include the Florida Education Identifier for all instructors and enrolled children in the VPK and school readiness programs. The bill also directs the DOE to contract for, rather than establish, a single statewide information system to manage all early learning programs and child care licensing and training. The bill requires the system to allow parents to locate early learning programs online, including the provider performance profile by October 1, 2024. It is unclear if this system is intended to replace the current EFS Modernization Portal.

The bill amends s. 1002.71, F.S., to modify the method used to determine the amount of administrative funds an early learning coalition may retain for the VPK program. The bill requires the administrative fee that may be retained by an early learning coalition to be based on the number of VPK applications processed by the coalition instead of payments made to providers for VPK enrollments.

This may increase the administrative funds available to a coalition. For example, the base student allocation for the 2021-2022 VPK school year program was \$2,486 for each full-time student.²⁵ Payments made to VPK providers equaled \$342.8 million, which meant that administrative funds were limited to 4 percent or approximately \$13.7 million.²⁶ The reported number of applications processed by all early learning coalitions was 204,576.²⁷ Multiplying the base student allocation

²⁴ Section. 1008.25(5), F.S.

²⁵ Specific Appropriation 86, ch. 2021-36, Laws of Fla.

²⁶ Florida Division of Early Learning, *Annual Report 2021-22*, available at <https://www.floridaearlylearning.com/Content/Uploads/floridaearlylearning.com/images/DEL%20Annual%20Report%202021-2022%20FINAL.pdf> (last visited April 8, 2023). Actual administrative expenditures equaled \$12.1 million, below the 4 percent limitation.

²⁷ Email correspondence, Florida Department of Education (March 9, 2023) (on file with the Committee on Finance and Tax).

of \$2,486 by the number of applications processed (204,576), and if each coalition retained the full 4 percent as allowed, administrative funds available across all coalitions would have amounted to \$20.3 million. An increase of \$7.2 million available for coalition expenditures.

The bill modifies s. 1002.83, F.S., to allow early learning coalitions to appoint additional at-large members to their board as long as the at-large members do not comprise more than one-third of the board's composition. The bill also removes an explicit restriction that the appointed members be comprised of private sector business members, which would allow a coalition to appoint "at-large" members from public or private institutions.

VPK Accountability

The bill modifies s. 1002.67, F.S., to prohibit a public or private VPK provider's curriculum from:

- Utilizing the coordinated screening and progress monitoring program for direct student instruction; and
- The use of electronic devices except to complete the coordinated screening and monitoring program.

The bill modifies s. 1002.68, F.S., to postpone from program year 2022-2023 to 2023-2024 the requirement that private VPK providers participate in a program assessment. The bill specifies that the program assessment may be conducted only when at least 75 percent of enrolled students are in attendance.

The bill also postpones, from program year 2022-2023 to 2023-2024, the requirement for the DOE to adopt the methodology for calculating each VPK provider's performance metric. The bill removes the responsibility for the DOE to develop the performance metric and instead requires the methodology for the performance metric to include an analysis that has been conducted by an independent expert with experience in relevant quantitative analysis, early childhood assessment, and designing state-level accountability systems. The bill requires the independent expert to be identified through competitive procurement before the 2023-2024 program year and retained through the 2025-2026 program year.

Finally, the bill postpones from VPK program year 2023-2024 to 2024-2025 the requirement for the DOE to issue a performance designation based on the provider's performance metric.

The bill modifies s. 1008.25, F.S., to clarify eligibility for children in the VPK program who exhibit a substantial deficiency in early literacy skills. The bill requires that the student receive intensive reading interventions in the summer prior to kindergarten. The bill authorizes public or private VPK providers to provide the interventions if they are qualified to offer the summer VPK program. The bill provides that the summer intensive reading interventions program must consist of no more than 4 hours per day and be limited to 140 hours. The bill requires the program to be funded in the General Appropriations Act in accordance with the rate set for the Summer VPK program.

School Readiness Program Administration

Present Situation

The School Readiness (SR) Program provides subsidies for child care services and early childhood education for children of low-income families; children in protective services who are at risk of abuse, neglect, or abandonment; and children with disabilities.²⁸ The SR Program offers financial assistance for child care to support working families and help children to develop skills for success in school. The program also provides developmental screening and referrals to health and education specialists where needed.²⁹

The DOE is required to monitor the alignment and consistency of the standards developed and adopted by DOE that address the age-appropriate progress of children in the development of school readiness skills. The standards for children from birth to kindergarten entry in the SR Program must be aligned with the performance standards adopted for children in the VPK Program and must address the following domains:³⁰

- Approaches to learning.
- Cognitive development and general knowledge.
- Numeracy, language, and communication.
- Physical development.
- Self-regulation.

Early learning coalitions may award grants and provide financial support to SR Program providers and their staff. The grants and financial support should assist them in meeting applicable state requirements for program assessment, child care performance standards, implementation of developmentally appropriate curricula, and related classroom resources. Early learning coalitions provide training, technical assistance, and financial support to school readiness program providers, staff, and parents on standards, child screenings, child assessments, child development research and best practices, developmentally appropriate curricula, character development, teacher-child interactions, age-appropriate discipline practices, health and safety, nutrition, first aid, cardiopulmonary resuscitation, the recognition of communicable diseases, and child abuse detection, prevention, and reporting.³¹

Effect of Proposed Changes

The bill modifies s. 1002.89, F.S., to specifically authorize early learning coalitions to use School Readiness program funds to improve quality by:

- Implementing a developmentally appropriate curriculum that meets the performance standards for the School Readiness program.
- Supporting parent engagement.
- Supporting professional development through the Teacher Education and Compensation Helps (TEACH) Scholarship program.

²⁸ Section 1002.87, F.S.

²⁹ Section 1002.86, F.S.

³⁰ Section 1002.82, F.S.

³¹ Section 1002.89, F.S.

- Providing training aligned to the early learning professional development standards and career pathways.
- Reimbursing providers for the cost for background screening.

Gold Seal Quality Care Program

Present Situation

The DOE administers the Gold Seal Quality Care program. In 1996,³² the Florida Legislature established the Gold Seal Quality Care Program to recognize child care facilities and family day care homes that have gone above the required minimum licensing standards to become accredited by recognized agencies whose standards reflect quality in the level of care and supervision provided to children. The Gold Seal Quality Care Program is not an accreditation, but a designation with potential benefits to those that participate including, but not limited to:³³

- A positive marketing tool for prospective parents.
- Tax exemptions. The Department of Revenue issues the exemption certificates for sales tax. This exemption is for certain educational materials.
- Higher reimbursement for School Readiness providers.
- Eligibility to participate in Voluntary Prekindergarten (VPK).

As of March 1, 2023, 2,890 providers are listed as a Gold Seal Quality Care provider.³⁴

In order to obtain and maintain a designation as a Gold Seal Quality Care provider, a child care facility, large family child care home, or family day care home must have:

- No class I³⁵ violations within preceding 2 years;
- Less than 3 class II³⁶ violations within preceding 2 years;
- Less than 3 class III³⁷ violations within the preceding 2 years that were not corrected within 1 year.³⁸

The DOE has not terminated any providers from the program. The Children's Forum has denied renewal applications for 33 Gold Seal Quality Care Program providers.³⁹

³² Ch. 96-175, s. 72, Laws of Fla.

³³ Florida Division of Early Learning, *About the Gold Seal Quality Care Program*, available at <https://www.floridaearlylearning.com/providers/gold-seal-quality-care-program> (last visited April 8, 2023).

³⁴ Department of Children and Families, *Child Care Provider List, 3-1-2023*, available at <https://www.myflfamilies.com/sites/default/files/2023-03/Public%20-%202023-3-1%20-%20Statewide.pdf> (last visited April 8, 2023).

³⁵ Class "I" violations are those conditions or occurrences related to the operation and maintenance of a provider or to the care of clients which the agency determines present an imminent danger to the clients of the provider or a substantial probability that death or serious physical or emotional harm would result therefrom. Section 408.813, F.S.

³⁶ Class "II" violations are those conditions or occurrences related to the operation and maintenance of a provider or to the care of clients which the agency determines directly threaten the physical or emotional health, safety, or security of the clients, other than class I violations. *Id.*

³⁷ Class "III" violations are those conditions or occurrences related to the operation and maintenance of a provider or to the care of clients which the agency determines indirectly or potentially threaten the physical or emotional health, safety, or security of clients, other than class I or class II violations. *Id.*

³⁸ Section 1002.945, F.S.

³⁹ Email correspondence, Florida Department of Education (Mar. 9, 2023) (on file with the Committee on Finance and Tax).

Effect of Proposed Changes

The bill amends s. 1002.945, F.S., to modify requirements for obtaining or maintaining the Gold Seal Quality Care designation. The bill specifies that a provider must not have three or more of the same Class II violations, rather than just three or more class II violations in general.

T.E.A.C.H. Scholarship Program

Present Situation

The DOE administers the Teacher Education and Compensation Helps (T.E.A.C.H.) Scholarship Program in partnership with the Children’s Forum, which provides educational scholarships to caregivers and administrators of early childhood programs, family day care homes, and large family child care homes. The goal of the program is to increase the education and training for caregivers, increase the compensation for child caregivers who complete the program requirements, and reduce the rate of participant turnover in the field of early childhood education.⁴⁰

The Legislature appropriated \$3 million in recurring funds and \$7 million in nonrecurring funds for the T.E.A.C.H. Program in Fiscal Year 2022-2023.⁴¹ According to the T.E.A.C.H. 2020-2021 annual report, the DOE provided \$9,999,885 in funding to support 4,215 scholarships. In 2020-2021, the DOE waived employer and scholar copays.⁴²

Effect of Proposed Changes

The bill modifies 1002.95, F.S., to clarify that T.E.A.C.H. scholarship program recipients are “instructors” and not “caregivers,” the bill directs early learning coalitions to support the T.E.A.C.H. scholarship program by reimbursing child care providers for the co-pay portion of the program for each instructor who completes a child development associate credential in his or her service area.

Child Care Licensing Program

Present Situation

The child-care licensing program is a component of the services provided by Department of Children and Families (DCF). The program is accountable for the statewide licensure of Florida's child-care facilities, specialized child-care facilities for the care of mildly ill children, large family child-care homes, and licensure or registration of family day care homes. The purpose of the program is to ensure a healthy and safe environment for the children in child-care settings and to improve the quality of their care through regulation and consultation. DCF ensures that licensing requirements are met through on-going inspections of child-care facilities and homes,

⁴⁰ Section 1002.945, F.S.

⁴¹ Chapter 2022-156, s. 2, Specific Appropriation 78, Laws of Fla.

⁴² T.E.A.C.H. Early Childhood Scholarship Program, *Annual Report 2021*, available at <https://teach-fl.org/download/t-e-a-c-h-annual-report-for-2021/> (last visited April 8, 2023).

thus preventing the continued operation of substandard child-care programs.⁴³ There are over 8,000 licensed child care programs in Florida.⁴⁴

Florida's child-care law⁴⁵ provides for any county whose licensing standards meet or exceed the state minimum standards to designate by ordinance a local licensing agency in their county. Counties not choosing to administer their own child care licensing programs are licensed by (DCF).

Effect of Proposed Changes

The bill modifies s. 402.302, F.S. to define “preschool” to mean any childcare care facility that is licensed pursuant to the standards of the DCF and serves children under 5 years of age.

Child Care Facility Standards

Present Situation

The DCF establishes licensing standards that each licensed child care facility must meet regardless of the origin or source of the fees used to operate the facility or the type of children served by the facility. The standards are required to address the following areas:⁴⁶

- The health, sanitation, safety, and adequate physical surroundings for all children in child care.
- The health and nutrition of all children in child care.
- The child development needs of all children in child care.

All standards established by the DCF must be consistent with the rules adopted by the State Fire Marshal for child care facilities. However, if the facility is operated in a public school, the DCF is required to use the public school fire code, as provided in the rules of the State Board of Education, as the minimum standard for fire safety.⁴⁷

The DCF child-care licensing staff are responsible for the inspection and licensure of child-care facilities and homes in 63 out of 67 counties, as well as registration of family day care homes in those counties which do not require licensure. Four counties have elected to regulate licensing of child care facilities and homes,⁴⁸ which are Broward, Palm Beach, Pinellas, and Sarasota.⁴⁹

The DCF and local governmental agencies that license child care facilities must develop and implement a plan to eliminate duplicative and unnecessary inspections of child care facilities. In

⁴³ Florida Department of Children and Families, *About Child Care Licensure*, available at <https://www.myflfamilies.com/services/child-family/child-care/child-care-providers-and-staff/about-child-care-licensure> (last visited April 8, 2023).

⁴⁴ Florida Department of Children and Families, *Child Care Provider List, 3-1-2023*, available at <https://www.myflfamilies.com/sites/default/files/2023-03/Public%20-%202023-3-1%20-%20Statewide.pdf> (last visited April 8, 2023).

⁴⁵ Sections 402.301-319 F.S.

⁴⁶ Section 402.305, F.S.

⁴⁷ Section 402.305(1)(b), F.S.

⁴⁸ Section 402.306, F.S.

⁴⁹ Florida Department of Children and Families, *Child Care Licensure*, available at <https://www.myflfamilies.com/services/licensing/child-care-licensure> (last visited April 8, 2023).

addition, the DCF and the local governmental agencies are required to develop and implement an abbreviated inspection plan for child care facilities that have had no Class 1 or Class 2 deficiencies for at least 2 consecutive years. The abbreviated inspection must include those elements identified by the DCF and the local governmental agencies as being key indicators of whether the child care facility continues to provide quality care and programming.⁵⁰

Effect of Proposed Changes

The bill amends s. 402.305, F.S., to modify the scope of required licensing standards for child care facilities. Specifically the bill:

- Removes from the scope of the DCF licensing standards health and nutrition and child development needs.
- Clarifies that fire safety regulations for child care facilities are directed by the State Fire Marshal.
- Removes periodic health examinations from licensing requirements.
- Removes the requirement for child care facilities to provide parents of children enrolled in the facility detailed information regarding:
 - The causes, symptoms, and transmission of the influenza virus and the importance of immunizing their children.
 - The potential for a distracted adult to fail to drop off a child at the facility and instead leave the child in the adult's vehicle upon arrival at the adult's destination.
- Removes the requirements that the written plan for the daily provision of age-appropriate activities include a program to assist the children in preventing and avoiding physical and mental abuse.
- Removes minimum standards for specialized child care facilities of the care of mildly ill children.

The bill modifies s. 402.3115, F.S., to add family day care homes and large family child care homes to the list of facilities that the DCF must include in its plan to eliminate duplicative and unnecessary inspections.

The bill expands the requirement for the DCF and local government agencies to develop an abbreviated inspection plan for certain child care facilities. The bill requires the DCF and local government agencies to develop and implement an abbreviated inspection plan for child care facilities that:

- Have been licensed for a period of not less than 2 consecutive years, and do not have a Class 1 and no more than two of the same Class 2 deficiencies, for at least 2 consecutive years.
- Have received at least two full onsite renewals in the most recent 2 years.
- Do not have any current uncorrected violations.
- Do not have any open regulatory complaints or active child protective services investigations.

The bill requires the DCF to annually calculate efficiencies and moneys saved due to the implementation of abbreviated inspections and use the savings to focus resources and technical

⁵⁰ Section 402.305, F.S.

assistance to support child care facilities, family day care homes, and large family child care homes that are having difficulty maintaining compliance with licensing requirements based on a history of violations, regulatory complaints, or active child protective violations.

The bill modifies s. 402.316, F.S., to add an exemption from licensing for a child care provider that receives a child care tax credit and is attended only by children or grandchildren of employees of the corporation claiming the credit.

Child Care Personnel

Present Situation

The DCF establishes minimum standards for child care personnel that include minimum requirements for good moral character based upon background screening.⁵¹ This screening must be conducted using the level 2 standards for screening which include employment history checks, a search of criminal history records, sexual predator and sexual offender registries, and the child abuse and neglect registry of any state in which the current or prospective child care personnel resided during the preceding 5 years.⁵²

The DCF also establishes minimum training requirements for child care personnel. The DCF has adopted the Child Care Facility Handbook to describe these requirements in detail.⁵³ The minimum standards for training must ensure that all child care personnel take an approved 40-clock-hour introductory course in child care covering the following topic areas:⁵⁴

- State and local rules and regulations which govern child care.
- Health, safety, and nutrition.
- Identifying and reporting child abuse and neglect.
- Child development, including typical and atypical language, cognitive, motor, social, and self-help skills development.
- Observation of developmental behaviors, including using a checklist or other similar observation tools and techniques to determine the child's developmental age level.
- Specialized areas, including computer technology for professional and classroom use and early literacy and language development of children from birth to 5 years of age, as determined by the DCF, for owner-operators and child care personnel of a child care facility.
- Developmental disabilities, including autism spectrum disorder and Down syndrome, and early identification, use of available state and local resources, classroom integration, and positive behavioral supports for children with developmental disabilities.⁵⁵

⁵¹ Section. 405.305(15), F.S.

⁵² Section. 435.04, F.S.

⁵³ Florida Department of Children and Families, *Child Care Facility Handbook, October 2021*, available at https://www.myflfamilies.com/sites/default/files/2022-12/FacilityHandbook_0.pdf (last visited April 8, 2023).

⁵⁴ Florida Department of Children and Families, *Child Care Facility Handbook, October 2021*, available at https://www.myflfamilies.com/sites/default/files/2022-12/FacilityHandbook_0.pdf (last visited April 8, 2023).

⁵⁵ Section. 402.305, F.S.

The DCF is required to evaluate or contract for an evaluation to determine the status of and means to improve staff training requirements and testing procedures. The evaluation must be conducted every 2 years. The evaluation must include, but is not be limited to, determining:⁵⁶

- The availability, quality, scope, and sources of current staff training.
- The need for specialty training.
- Ways to increase in-service training.
- Ways to increase the accessibility, quality, and cost-effectiveness of current and proposed staff training.

The DCF also establishes minimum standards for:

- Sanitary and safety conditions, first aid treatment, emergency procedures, and pediatric cardiopulmonary resuscitation. The minimum standards must require that at least one staff person trained in cardiopulmonary resuscitation, as evidenced by current documentation of course completion, must be present at all times that children are present.⁵⁷
- Admissions and recordkeeping. During the months of August and September of each year, each child care facility must provide parents of children enrolled in the facility detailed information regarding
 - The causes, symptoms, and transmission of the influenza virus and the importance of immunizing their children.
 - The potential for a distracted adult to fail to drop off a child at the facility and instead leave the child in the adult's vehicle upon arrival at the adult's destination.⁵⁸
 - A plan of activities which must ensure that each child care facility has and implements a written plan for the daily provision of varied activities and active and quiet play opportunities appropriate to the age of the child.⁵⁹
 - Specialized child care facilities for the care of mildly ill children.⁶⁰

Effect of Proposed Changes

The bill amends s. 402.305 to modify minimum standards for child care personnel. Specifically, the bill:

- Requires the 40-clock-hour introductory course in child care to be taken by child care personnel to include online training coursework, provided at no cost by the DCF, to meet minimum training standards for child care personnel.
- Clarifies that the child care personnel competency examination will be either in-person or online.
- Requires a child care operator have two persons, instead of one, trained in cardiopulmonary resuscitation present at all times that children are present.

The bill specifies a timeline for the DCF to provide background screening results of personnel to providers. The bill requires the DCF to complete the background screening and provide results to the child care facility within 5 business days. Upon failure to do so, the bill requires the DCF to issue a current or prospective child care personnel a 45-day provisional hire status while all

⁵⁶ Section. 402.305(2), F.S.

⁵⁷ Section. 402.305(7), F.S.

⁵⁸ Section. 402.305(9), F.S.

⁵⁹ Section. 402.305(13), F.S.

⁶⁰ Section. 402.305(17), F.S.

required information is being requested and the DCF is awaiting results. During the 45-day period, the current or prospective child care personnel must be under the direct supervision of a screened and trained staff member when in contact with children.

The bill modifies the required evaluation by the DCF, or a contracted entity, to determine the status of and means to improve staff training requirements and testing procedures. The bill removes existing requirements for the evaluation and requires, by December 31, 2023, the DCF to evaluate or contract for an evaluation of:

- The current training requirements and coursework offered to child care personnel and make recommendations to increase the quality and relevancy of training.
- The licensing and regulation of child care facilities to:
 - Identify rules that exceed specific delegated legislative authority.
 - Identify rules that are arbitrary, vague, or redundant.
 - Streamline the standards used to classify violations and eliminate redundancy or subjectivity in application by licensing counselors.

The bill provides that once the evaluation is completed, the DCF must begin revising the regulation of child care facilities to simplify ongoing licensure inspections, increase objectivity, and provide a greater emphasis on technical assistance. The evaluation must be conducted every 5 years.

Insurance

Present Situation

Homeowners' insurance is a specific type of property insurance. Homeowners' insurance covers damage or loss by theft and against perils which can include fire, and storm damage. It also may insure the owner for accidental injury or death for which the owner may be legally responsible. Mortgage lenders usually require homeowners' insurance as part of the mortgage terms.⁶¹

While homeowners' insurance can specifically refer to the insurance of a house, it also encompasses the insurance of other types of structures associated with personal residences, including tenants (renters) and condominium unit owners.⁶²

Florida recognizes that family day care homes fulfill a vital role in providing child care and that residential property insurance coverage should not be canceled, denied, or fail to be renewed solely on the basis of the family day care services at the residence. The potential liability of residential property insurers is substantially increased by the operation of child care services on the premises. Contractual liabilities that arise in connection with the operation of the family day care home are excluded from residential property insurance policies unless they are specifically included in such coverage.⁶³

⁶¹ Florida Office of Insurance Regulation, *Homeowners' Insurance*, available at <https://floir.com/Sections/PandC/Homeowners/default.aspx> (last visited April 8, 2023).

⁶² *Id.*

⁶³ Section 627.70161, F.S.

In addition to family day care services, there are also over 400 large family day care services in Florida.⁶⁴ A large family day care home is an occupied residence in which child care is regularly provided for children from at least two unrelated families where there is payment for the care provided and which has at least two full-time child care personnel on the premise during hours of operation.⁶⁵ The insurance protections for family day care homes do not extend to large family day care homes.⁶⁶

Effect of Proposed Changes

The bill modifies s. 627.70161, F.S., to add specific language to include large family child care homes to existing law to prevent cancelation of the residential property insurance solely on the basis of offering those services at a residence, and to include “large family child care homes” in language stating the liabilities arising out of such services are excluded from property insurance policies specifically included in that coverage.

The bill takes effect July 1, 2023.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to spend funds, reduce counties’ or municipalities’ authority to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Not applicable. The bill does not create or increase a state tax or fee or repeal an exemption or credit. Thus, Art. VII, s. 19 of the Florida Constitution does not apply.

E. Other Constitutional Issues:

None identified.

⁶⁴ Department of Children and Families, *Child Care Provider List, 3-1-2023*, available at <https://www.myflfamilies.com/sites/default/files/2023-03/Public%20-%202023-3-1%20-%20Statewide.pdf> (last visited April 8, 2023).

⁶⁵ Section 402.302(11), F.S.

⁶⁶ Section 627.70161, F.S.

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

The bill does not affect state or local revenue receipts.

B. Private Sector Impact:

The bill may reduce costs to School Readiness and Voluntary Prekindergarten providers by providing reimbursements for:

- Background screening of personnel; and
- Co-pays for providers related to the TEACH scholarship program.

C. Government Sector Impact:

The Department of Children and Families estimates annual expenditures equal to \$1.3 million to contract with a vendor for the development and coordination of online examinations for introductory training for child care personnel. The department estimates a need of three to four additional FTE positions to meet a five-day turnaround for background screening. The employment cost estimates equal up to \$0.3 million recurring and a marginal amount nonrecurring. The total estimated cost for Fiscal Year 2023-2024 is as high as \$338,010.

Additionally, \$250,000 is the minimum amount of expenditure needed to contract with an existing information system or to contract for the development of a new information system to implement provisions in the bill.⁶⁷

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 39.101, 402.302, 402.305, 402.3115, 402.316, 627.70161, 1002.55, 1002.61, 1002.67, 1002.68, 1002.71, 1002.82, 1002.83, 1002.89, 1002.945, 1002.95, 1008.25, 1002.57, and 1002.59.

⁶⁷ Florida Department of Children and Families, *2023 Agency Legislative Bill Analysis of SB 990* (Mar. 12, 2023) (on file with the Finance and Tax Committee).

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

CS by Finance and Tax on April 12, 2023:

The amendment:

- Removes a proposed special assessment exemption for property owned and used by a public or private preschool.
- Removes a tax credit that would have been available to taxpayers of severance tax, certain sales and use tax, corporate income tax, alcohol beverage tax, and insurance premium tax if the taxpayer paid for child care on behalf of an employee.
- Removes a tax credit that would have been available for corporate income taxpayers who established and operated a child care facility.
- Makes other technical changes.

B. Amendments:

None.



315586

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/12/2023	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete lines 122 - 771

and insert:

Section 1. Present subsections (15) through (18) of section 402.302, Florida Statutes, are redesignated as subsections (16) through (19), respectively, and a new subsection (15) is added to that section, to read:

402.302 Definitions.—As used in this chapter, the term:
(15) "Preschool" means any child care facility licensed



315586

11 under s. 402.305 that serves children under 5 years of age.

12 Section 2. Present paragraph (g) of subsection (2) of
13 section 402.305, Florida Statutes, is redesignated as paragraph
14 (f), present subsection (18) is redesignated as subsection (17),
15 and paragraphs (a) and (b) of subsection (1), paragraphs (a) and
16 (e) and present paragraph (f) of subsection (2), paragraph (a)
17 of subsection (7), paragraphs (b) and (c) of subsection (9),
18 subsection (13), and present subsection (17) of that section are
19 amended, to read:

20 402.305 Licensing standards; child care facilities.—

21 (1) LICENSING STANDARDS.—The department shall establish
22 licensing standards that each licensed child care facility must
23 meet regardless of the origin or source of the fees used to
24 operate the facility or the type of children served by the
25 facility.

26 (a) The standards shall be designed to address the
27 ~~following areas:~~

28 ~~1. the health, sanitation, safety, and sanitary adequate~~
29 ~~physical conditions surroundings for all children served by in~~
30 ~~child care facilities.~~

31 ~~2. The health and nutrition of all children in child care.~~

32 ~~3. The child development needs of all children in child~~
33 ~~care.~~

34 (b) Fire safety regulations for child care facilities will
35 be directed ~~All standards established under ss. 402.301-402.319~~
36 ~~must be consistent with the rules adopted by the State Fire~~
37 ~~Marshal for child care facilities.~~ However, if the facility is
38 operated in a public school, the department must ~~shall~~ use the
39 public school fire code, as provided in the rules of the State



315586

40 Board of Education, as the minimum standard for firesafety.

41 (2) PERSONNEL.—Minimum standards for child care personnel
42 shall include minimum requirements as to:

43 (a) Good moral character based upon screening as defined in
44 s. 402.302 ~~s. 402.302(15)~~. This screening shall be conducted as
45 provided in chapter 435, using the level 2 standards for
46 screening provided set forth in that chapter, and include
47 employment history checks, a search of criminal history records,
48 sexual predator and sexual offender registries, and child abuse
49 and neglect registry of any state in which the current or
50 prospective child care personnel resided during the preceding 5
51 years. The department shall complete the screening and provide
52 the results to the child care facility within 5 business days.
53 If the department is unable to complete the screening within 5
54 business days, the department must issue the current or
55 prospective child care personnel a 45-day provisional hire
56 status while all required information is being requested and the
57 department is awaiting results. During the 45-day period, the
58 current or prospective child care personnel must be under the
59 direct supervision of a screened and trained staff member when
60 in contact with children.

61 (e) Minimum training requirements for child care personnel.

62 1. Such minimum standards for training shall ensure that
63 all child care personnel take an approved 40-clock-hour
64 introductory course in child care, which course covers ~~at least~~
65 the following topic areas:

66 a. State and local rules and regulations which govern child
67 care.

68 b. Health, safety, and nutrition.



315586

69 c. Identifying and reporting child abuse and neglect.
70 d. Child development, including typical and atypical
71 language, cognitive, motor, social, and self-help skills
72 development.
73 e. Observation of developmental behaviors, including using
74 a checklist or other similar observation tools and techniques to
75 determine the child's developmental age level.
76 f. Specialized areas, including computer technology for
77 professional and classroom use and early literacy and language
78 development of children from birth to 5 years of age, as
79 determined by the department, for owner-operators and child care
80 personnel of a child care facility.
81 g. Developmental disabilities, including autism spectrum
82 disorder and Down syndrome, and early identification, use of
83 available state and local resources, classroom integration, and
84 positive behavioral supports for children with developmental
85 disabilities.
86 h. Online training coursework, provided at no cost by the
87 department, to meet minimum training standards for child care
88 personnel.
89
90 Within 90 days after employment, child care personnel shall
91 begin training to meet the training requirements. Child care
92 personnel shall successfully complete such training within 1
93 year after the date on which the training began, as evidenced by
94 passage of an in-person or online a competency examination.
95 Successful completion of the 40-clock-hour introductory course
96 shall articulate into community college credit in early
97 childhood education, pursuant to ss. 1007.24 and 1007.25.



315586

98 Exemption from all or a portion of the required training shall
99 be granted to child care personnel based upon educational
100 credentials or passage of competency examinations. Child care
101 personnel possessing a 2-year degree or higher that includes 6
102 college credit hours in early childhood development or child
103 growth and development, or a child development associate
104 credential or an equivalent state-approved child development
105 associate credential, or a child development associate waiver
106 certificate shall be automatically exempted from the training
107 requirements in sub-subparagraphs b., d., and e.

108 ~~2. The introductory course in child care shall stress, to~~
109 ~~the extent possible, an interdisciplinary approach to the study~~
110 ~~of children.~~

111 ~~2.3.~~ The introductory course shall cover recognition and
112 prevention of shaken baby syndrome; prevention of sudden infant
113 death syndrome; recognition and care of infants and toddlers
114 with developmental disabilities, including autism spectrum
115 disorder and Down syndrome; and early childhood brain
116 development within the topic areas identified in this paragraph.

117 ~~3.4.~~ On an annual basis in order to further their child
118 care skills and, if appropriate, administrative skills, child
119 care personnel who have fulfilled the requirements for the child
120 care training shall be required to take an additional 1
121 continuing education unit of approved inservice training, or 10
122 clock hours of equivalent training, as determined by the
123 department.

124 ~~4.5.~~ Child care personnel shall be required to complete 0.5
125 continuing education unit of approved training or 5 clock hours
126 of equivalent training, as determined by the department, in



315586

127 early literacy and language development of children from birth
128 to 5 years of age one time. The year that this training is
129 completed, it shall fulfill the 0.5 continuing education unit or
130 5 clock hours of the annual training required in subparagraph 3.
131 4.

132 5.6. Procedures for ensuring the training of qualified
133 child care professionals to provide training of child care
134 personnel, including onsite training, shall be included in the
135 minimum standards. It is recommended that the state community
136 child care coordination agencies (central agencies) be
137 contracted by the department to coordinate such training when
138 possible. Other district educational resources, such as
139 community colleges and career programs, can be designated in
140 such areas where central agencies may not exist or are
141 determined not to have the capability to meet the coordination
142 requirements set forth by the department.

143 6.7. Training requirements do shall not apply to certain
144 occasional or part-time support staff, including, but not
145 limited to, swimming instructors, piano teachers, dance
146 instructors, and gymnastics instructors.

147 7.8. By December 31, 2023, the department shall evaluate or
148 contract for an evaluation of:

149 a. The current training requirements and coursework offered
150 to child care personnel and make recommendations to increase the
151 quality and relevancy of training.

152 b. The licensing and regulation of child care facilities
153 to:

154 (I) Identify rules that exceed specific delegated
155 legislative authority.



315586

156 (II) Identify rules that are arbitrary, vague, or
157 redundant.

158 (III) Streamline the standards used to classify violations
159 and eliminate redundancy or subjectivity in application by
160 licensing counselors.

161 8. When the evaluation in subparagraph 7. is completed, the
162 department shall begin revising the regulation of child care
163 facilities to simplify ongoing licensure inspections, increase
164 objectivity, and provide a greater emphasis on technical
165 assistance. The evaluation shall be conducted every 5 years for
166 the general purpose of determining the status of and means to
167 improve staff training requirements and testing procedures. The
168 evaluation shall be conducted every 2 years. The evaluation
169 shall include, but not be limited to, determining the
170 availability, quality, scope, and sources of current staff
171 training; determining the need for specialty training; and
172 determining ways to increase inservice training and ways to
173 increase the accessibility, quality, and cost-effectiveness of
174 current and proposed staff training. The evaluation methodology
175 shall include a reliable and valid survey of child care
176 personnel.

177 9. The child care operator shall be required to take basic
178 training in serving children with disabilities within 5 years
179 after employment, either as a part of the introductory training
180 or the annual 8 hours of inservice training.

181 ~~(f) Periodic health examinations.~~

182 (7) SANITATION AND SAFETY.—

183 (a) Minimum standards shall include requirements for
184 sanitary and safety conditions, first aid treatment, emergency



315586

185 procedures, and pediatric cardiopulmonary resuscitation. The
186 minimum standards shall require that two ~~at least one~~ staff
187 persons ~~person~~ trained in cardiopulmonary resuscitation, as
188 evidenced by current documentation of course completion, must be
189 present at all times that children are present.

190 (9) ADMISSIONS AND RECORDKEEPING.—

191 ~~(b) During the months of August and September of each year,~~
192 ~~each child care facility shall provide parents of children~~
193 ~~enrolled in the facility detailed information regarding the~~
194 ~~causes, symptoms, and transmission of the influenza virus in an~~
195 ~~effort to educate those parents regarding the importance of~~
196 ~~immunizing their children against influenza as recommended by~~
197 ~~the Advisory Committee on Immunization Practices of the Centers~~
198 ~~for Disease Control and Prevention.~~

199 ~~(c) During the months of April and September of each year,~~
200 ~~at a minimum, each facility shall provide parents of children~~
201 ~~enrolled in the facility information regarding the potential for~~
202 ~~a distracted adult to fail to drop off a child at the facility~~
203 ~~and instead leave the child in the adult's vehicle upon arrival~~
204 ~~at the adult's destination. The child care facility shall also~~
205 ~~give parents information about resources with suggestions to~~
206 ~~avoid this occurrence. The department shall develop a flyer or~~
207 ~~brochure with this information that shall be posted to the~~
208 ~~department's website, which child care facilities may choose to~~
209 ~~reproduce and provide to parents to satisfy the requirements of~~
210 ~~this paragraph.~~

211 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure
212 that each child care facility has and implements a written plan
213 for the daily provision of varied activities and active and



315586

214 quiet play opportunities appropriate to the age of the child.
215 ~~The written plan must include a program, to be implemented~~
216 ~~periodically for children of an appropriate age, which will~~
217 ~~assist the children in preventing and avoiding physical and~~
218 ~~mental abuse.~~

219 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~
220 ~~MILDLY ILL CHILDREN. Minimum standards shall be developed by the~~
221 ~~department, in conjunction with the Department of Health, for~~
222 ~~specialized child care facilities for the care of mildly ill~~
223 ~~children. The minimum standards shall address the following~~
224 ~~areas: personnel requirements; staff-to-child ratios; staff~~
225 ~~training and credentials; health and safety; physical facility~~
226 ~~requirements, including square footage; client eligibility,~~
227 ~~including a definition of "mildly ill children"; sanitation and~~
228 ~~safety; admission and recordkeeping; dispensing of medication;~~
229 ~~and a schedule of activities.~~

230 Section 3. Section 402.3115, Florida Statutes, is amended
231 to read:

232 402.3115 Elimination of duplicative and unnecessary
233 inspections; abbreviated inspections.—The Department of Children
234 and Families and local governmental agencies that license child
235 care facilities shall develop and implement a plan to eliminate
236 duplicative and unnecessary inspections of child care
237 facilities, family day care homes, and large family child care
238 homes. In addition, the department and the local governmental
239 agencies shall develop and implement an abbreviated inspection
240 plan for child care facilities that have been licensed for a
241 period of not less than 2 consecutive years, and do not have a
242 ~~had no~~ Class 1 and no more than two of the same ~~or~~ Class 2



315586

243 deficiencies, as defined by rule, for at least 2 consecutive
244 years, have received at least two full onsite renewals in the
245 most recent 2 years, do not have any current uncorrected
246 violations, and do not have any open regulatory complaints or
247 active child protective services investigations. The department
248 shall annually calculate efficiencies and moneys saved due to
249 the implementation of abbreviated inspections. Such savings
250 shall be used to focus resources and technical assistance to
251 support child care facilities, family day care homes, and large
252 family child care homes that are having difficulty maintaining
253 compliance with the licensing requirements of s. 402.305, s.
254 402.313, or s. 402.3131. The abbreviated inspection must include
255 those elements identified by the department and the local
256 governmental agencies as being key indicators of whether the
257 child care facility continues to provide quality care and
258 programming and shall be updated every 5 years.

259 Section 4. Section 627.70161, Florida Statutes, is amended
260 to read:

261 627.70161 Family day care and large family child care home
262 insurance.—

263 (1) PURPOSE AND INTENT.—The Legislature recognizes that
264 family day care homes and large family child care homes fulfill
265 a vital role in providing child care in Florida. It is the
266 intent of the Legislature that residential property insurance
267 coverage should not be canceled, denied, or nonrenewed solely on
268 the basis of the family day care or large family child care home
269 services at the residence. The Legislature also recognizes that
270 the potential liability of residential property insurers is
271 substantially increased by the rendition of child care services



315586

272 on the premises. The Legislature therefore finds that there is a
273 public need to specify that contractual liabilities that arise
274 in connection with the operation of the family day care home or
275 large family child care home are excluded from residential
276 property insurance policies unless they are specifically
277 included in such coverage.

278 (2) DEFINITIONS.—As used in this section, the term:

279 (a) "Child care" has the same meaning as in s. 402.302
280 ~~means the care, protection, and supervision of a child, for a~~
281 ~~period of less than 24 hours a day on a regular basis, which~~
282 ~~supplements parental care, enrichment, and health supervision~~
283 ~~for the child, in accordance with his or her individual needs,~~
284 ~~and for which a payment, fee, or grant is made for care.~~

285 (b) "Family day care home" has the same meaning as in s.
286 402.302 ~~means an occupied residence in which child care is~~
287 ~~regularly provided for children from at least two unrelated~~
288 ~~families and which receives a payment, fee, or grant for any of~~
289 ~~the children receiving care, whether or not operated for a~~
290 ~~profit.~~

291 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE; COVERAGE.—

292 A residential property insurance policy shall not provide
293 coverage for liability for claims arising out of, or in
294 connection with, the operation of a family day care home or
295 large family child care home, and the insurer shall be under no
296 obligation to defend against lawsuits covering such claims,
297 unless:

298 (a) Specifically covered in a policy; or

299 (b) Covered by a rider or endorsement for business coverage
300 attached to a policy.



315586

301 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An
302 insurer may not deny, cancel, or refuse to renew a policy for
303 residential property insurance solely on the basis that the
304 policyholder or applicant operates a family day care home or
305 large family child care home. In addition to other lawful
306 reasons for refusing to insure, an insurer may deny, cancel, or
307 refuse to renew a policy of a family day care home or large
308 family child care home provider if one or more of the following
309 conditions occur:

310 (a) The policyholder or applicant provides care for more
311 children than authorized for family day care homes or large
312 family child care homes under ~~by~~ s. 402.302.~~†~~

313 (b) The policyholder or applicant fails to maintain a
314 separate commercial liability policy or an endorsement providing
315 liability coverage for the family day care home or large family
316 child care home operations.~~†~~

317 (c) The policyholder or applicant fails to comply with the
318 family day care home or large family child care home licensure
319 and registration requirements specified in s. 402.313 or s.
320 402.3131.~~†~~ ~~or~~

321 (d) Discovery of willful or grossly negligent acts or
322 omissions or any violations of state laws or regulations
323 establishing safety standards for family day care homes or large
324 family child care homes by the named insured or his or her
325 representative which materially increase any of the risks
326 insured.

327 Section 5. Paragraph (c) of subsection (3) of section
328 1002.55, Florida Statutes, is amended to read:

329 1002.55 School-year prekindergarten program delivered by



315586

330 private prekindergarten providers.-

331 (3) To be eligible to deliver the prekindergarten program,
332 a private prekindergarten provider must meet each of the
333 following requirements:

334

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

336 And the title is amended as follows:

337 Delete lines 3 - 78

338 and insert:

339 providers; amending s. 402.302, F.S.; defining the
340 term "preschool"; amending s. 402.305, F.S.; revising
341 licensing standards for all licensed child care
342 facilities; revising minimum standards and training
343 requirements for child care personnel; requiring the
344 Department of Children and Families to conduct
345 specified screening of child care personnel within a
346 specified timeframe and issue provisional approval of
347 such personnel; requiring the department to evaluate
348 certain training and coursework requirements for child
349 care personnel and the licensing and regulation of
350 child care facilities by a specified date; deleting
351 provisions relating to educating parents about the
352 importance of specified immunizations, addressing the
353 danger of a child being accidentally left in an
354 adult's vehicle, having a plan to assist children in
355 preventing and avoiding physical and mental abuse, and
356 the department developing minimum standards for
357 specialized child care facilities for the care of
358 mildly ill children; amending s. 402.3115, F.S.;



315586

359 requiring the department and certain local
360 governmental agencies to develop and implement a plan
361 to eliminate duplicative and unnecessary inspections
362 of home child care providers; revising abbreviated
363 inspection requirements for certain child care
364 facilities; amending s. 627.70161, F.S.; revising
365 legislative purpose and intent; revising the
366 definitions of the terms "child care" and "family day
367 care home"; providing that residential property
368 insurance does not cover liability or claims arising
369 out of the operation of a large family child care
370 home; amending s. 1002.55, F.S.; revising

By Senator Grall

29-01194B-23

2023990__

1 A bill to be entitled
 2 An act relating to child care and early learning
 3 providers; amending s. 170.201, F.S.; providing an
 4 exemption for public and private preschools from
 5 specified special assessments levied by a
 6 municipality; creating s. 211.0254, F.S.; providing
 7 for a tax credit for certain contributions made to a
 8 child care facility; providing restrictions on the tax
 9 credit; creating s. 212.1835, F.S.; providing for a
 10 tax credit for certain contributions made to a child
 11 care facility; providing restrictions on the tax
 12 credit; creating s. 220.1878, F.S.; providing for a
 13 tax credit for certain contributions made to a child
 14 care facility; providing restrictions on the tax
 15 credit; amending s. 220.19, F.S.; defining terms;
 16 authorizing specified tax credits for corporations
 17 establishing and operating, or making payments to,
 18 child care facilities for their employees under
 19 certain conditions; specifying requirements for such
 20 credits; providing the maximum amount for all credits;
 21 requiring the Department of Revenue to approve
 22 applications for such credits before they may be
 23 claimed by a corporation; authorizing certain
 24 corporations to claim such credits on a consolidated
 25 return basis; requiring child care facilities to meet
 26 certain requirements for corporations using such
 27 facilities to claim such credits; authorizing two or
 28 more corporations to jointly establish and operate a
 29 child care facility; providing requirements for such

Page 1 of 42

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

29-01194B-23

2023990__

30 joint establishment and its operation; requiring
 31 payments to certain child care facilities to meet
 32 specified conditions; authorizing corporations to
 33 submit applications to qualify for credits beginning
 34 on a specified date; providing application
 35 requirements; authorizing the department to adopt
 36 rules; requiring certain decisions to be in writing
 37 and include specified information; requiring prior
 38 written verification by a specified entity relating to
 39 licensing; amending s. 402.302, F.S.; defining the
 40 term "preschool"; amending s. 402.305, F.S.; revising
 41 licensing standards for all licensed child care
 42 facilities; revising minimum standards and training
 43 requirements for child care personnel; requiring the
 44 Department of Children and Families to conduct
 45 specified screening of child care personnel within a
 46 specified timeframe and issue provisional approval of
 47 such personnel; requiring the department to evaluate
 48 certain training and coursework requirements for child
 49 care personnel and the licensing and regulation of
 50 child care facilities by a specified date; deleting
 51 provisions relating to educating parents about the
 52 importance of specified immunizations, a program to
 53 assist children in preventing and avoiding physical
 54 and mental abuse, and specialized child care
 55 facilities for the care of mildly ill children;
 56 amending s. 402.3115, F.S.; requiring the department
 57 and certain local governmental agencies to develop and
 58 implement a plan to eliminate duplicative and

Page 2 of 42

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

29-01194B-23

2023990__

59 unnecessary inspections of home child care providers;
 60 revising abbreviated inspection requirements for
 61 certain child care facilities; amending s. 402.316,
 62 F.S.; authorizing certain child care facilities to
 63 operate without a license; creating s. 561.1214, F.S.;
 64 providing for a tax credit for certain contributions
 65 made to a child care facility; providing restrictions
 66 on the tax credit; creating s. 624.51058, F.S.;
 67 providing for a tax credit for certain contributions
 68 made to a child care facility; providing restrictions
 69 on the tax credit; amending s. 627.70161, F.S.;
 70 revising legislative purpose and intent; revising
 71 definitions; providing that residential property
 72 insurance does not cover liability or claims arising
 73 out of the operation of a large family child care
 74 home; providing that an insurer may not deny, cancel,
 75 or refuse to renew a policy on the basis that the
 76 policyholder operates a large family child care home;
 77 providing conditions under which the insurer may
 78 cancel the policy; amending s. 1002.55, F.S.; revising
 79 requirements for private prekindergarten providers;
 80 amending s. 1002.61, F.S.; revising requirements for
 81 public school and private summer prekindergarten
 82 program providers; amending s. 1002.67, F.S.;
 83 prohibiting certain education providers' curriculums
 84 from using coordinated screening; prohibiting progress
 85 monitoring systems from including the student use of
 86 electronic devices; providing an exception; amending
 87 s. 1002.68, F.S.; requiring program assessments of

29-01194B-23

2023990__

88 private prekindergarten providers and public schools
 89 in the Voluntary Prekindergarten Education Program to
 90 be conducted when a specified number of students are
 91 in attendance beginning in a specified program year;
 92 requiring the specified methodology for calculating
 93 the performance of each private prekindergarten
 94 provider and public school provider to include an
 95 analysis conducted by an independent expert with
 96 specified experience beginning in a specified program
 97 year; amending s. 1002.71, F.S.; providing
 98 requirements for early learning coalitions retention
 99 and expenditure of specified funds; amending s.
 100 1002.82, F.S.; revising the powers and duties of the
 101 Department of Education relating to the administration
 102 of the Child Care and Development Block Grant Trust
 103 Fund; amending s. 1002.83, F.S.; revising a provision
 104 relating to the appointment of members of an early
 105 learning coalition; amending s. 1002.89, F.S.;
 106 providing for specified financial support to child
 107 care providers and staff to be included in school
 108 readiness program costs; amending s. 1002.945, F.S.;
 109 revising requirements for a child care provider to
 110 obtain and maintain a designation as a Gold Seal
 111 Quality Care provider; amending s. 1002.95, F.S.;
 112 requiring early learning coalitions to provide
 113 specified support to a specified scholarship program;
 114 amending s. 1008.25, F.S.; revising reading
 115 intervention requirements for Voluntary
 116 Prekindergarten Education Program students; amending

29-01194B-23

2023990__

117 ss. 39.101, 1002.57, and 1002.59, F.S.; conforming
118 cross-references; providing an effective date.

119
120 Be It Enacted by the Legislature of the State of Florida:

121
122 Section 1. Subsection (2) of section 170.201, Florida
123 Statutes, is amended to read:

124 170.201 Special assessments.—

125 (2) Property owned or occupied by a religious institution
126 and used as a place of worship or education; by a public or
127 private preschool, elementary school, middle school, or high
128 school; or by a governmentally financed, insured, or subsidized
129 housing facility that is used primarily for persons who are
130 elderly or disabled shall be exempt from any special assessment
131 levied by a municipality to fund any service if the municipality
132 so desires. As used in this subsection, the term "religious
133 institution" means any church, synagogue, or other established
134 physical place for worship at which nonprofit religious services
135 and activities are regularly conducted and carried on and the
136 term "governmentally financed, insured, or subsidized housing
137 facility" means a facility that is financed by a mortgage loan
138 made or insured by the United States Department of Housing and
139 Urban Development under s. 8, s. 202, s. 221(d)(3) or (4), s.
140 232, or s. 236 of the National Housing Act and is owned or
141 operated by an entity that qualifies as an exempt charitable
142 organization under s. 501(c)(3) of the Internal Revenue Code.

143 Section 2. Section 211.0254, Florida Statutes, is created
144 to read:

145 211.0254 Credit for contributions to the Early Learning Tax

29-01194B-23

2023990__

146 Incentive.—Beginning January 1, 2024, there is allowed a credit
147 of 100 percent of an eligible contribution made to a child care
148 facility on behalf of an employee under s. 220.19 against any
149 tax due under s. 211.02 or s. 211.025. However, the combined
150 credit allowed under this section and s. 211.0251 may not exceed
151 50 percent of the tax due on the return on which the credit is
152 taken. If the combined credit allowed under this section and s.
153 211.0251 exceeds 50 percent of the tax due on the return, the
154 credit must first be taken under s. 211.0251. Any remaining
155 liability must be taken under this section but may not exceed 50
156 percent of the tax due. For purposes of the distributions of tax
157 revenue under s. 211.06, the department shall disregard any tax
158 credits allowed under this section to ensure that any reduction
159 in tax revenue received which is attributable to the tax credits
160 results only in a reduction in distributions to the General
161 Revenue Fund. Section 220.19 applies to the credit authorized by
162 this section.

163 Section 3. Section 212.1835, Florida Statutes, is created
164 to read:

165 212.1835 Credit for contributions to the Early Learning Tax
166 Incentive.—Beginning January 1, 2024, there is allowed a credit
167 of 100 percent of an eligible contribution made to a child care
168 facility on behalf of an employee under s. 220.19 against any
169 tax imposed by the state and due under this chapter from a
170 direct pay permitholder as a result of the direct pay permit
171 held pursuant to s. 212.183. For purposes of the dealer's credit
172 granted for keeping prescribed records, filing timely tax
173 returns, and properly accounting and remitting taxes under s.
174 212.12, the amount of tax due used to calculate the credit shall

29-01194B-23 2023990__
 175 include any eligible contribution made to a child care facility
 176 on behalf of an employee from a direct pay permitholder. For
 177 purposes of the distributions of tax revenue under s. 212.20,
 178 the department shall disregard any tax credits allowed under
 179 this section to ensure that any reduction in tax revenue
 180 received which is attributable to the tax credits results only
 181 in a reduction in distributions to the General Revenue Fund.
 182 Section 220.19 applies to the credit authorized by this section.
 183 A dealer who claims a tax credit under this section must file
 184 his or her tax returns and pay his or her taxes by electronic
 185 means under s. 213.755.

Section 4. Section 220.1878, Florida Statutes, is created
 to read:

220.1878 Credit for contributions to the Early Learning Tax
Incentive.-

(1) For taxable years beginning on or after January 1,
2023, there is allowed a credit of 100 percent of an eligible
contribution made to a child care facility on behalf of an
employee under s. 220.19 against any tax due for a taxable year
under this chapter after the application of any other allowable
credits by the taxpayer. An eligible contribution must be made
to a child care facility on behalf of an employee on or before
the date the taxpayer is required to file a return pursuant to
s. 220.222. The credit granted by this section shall be reduced
by the difference between the amount of federal corporate income
tax, taking into account the credit granted by this section, and
the amount of federal corporate income tax without application
of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a

29-01194B-23 2023990__
 204 member of an affiliated group pursuant to s. 220.131(1) may be
 205 allowed the credit on a consolidated return basis; however, the
 206 total credit taken by the affiliated group is subject to the
 207 limitation established under subsection (1).

(3) Section 220.19 applies to the credit authorized by this
section.

(4) If a taxpayer applies and is approved for a credit
under s. 220.19 after timely requesting an extension to file
under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for
purposes of the department's determination as to whether the
taxpayer was in compliance with the requirement to pay tentative
taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to
pay tentative taxes shall result in the revocation and
rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes,
penalties, or interest due from the taxpayer's noncompliance
with the requirement to pay tentative taxes.

Section 5. Section 220.19, Florida Statutes, is amended to
 read:

220.19 Child care tax credits.-

(1) DEFINITIONS.-For purposes of this section, the term:

(a) "Eligible facility" means a facility that:

1. Is licensed under s. 402.305;

2. Is exempt from licensure under s. 402.316; or

3. Has received a Gold Seal Quality Care designation under
s. 1002.945.

(b) "Tax due" includes any tax required under this chapter

29-01194B-23 2023990__

233 or chapter 211, chapter 212, chapter 561, or chapter 624.

234 (2) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

235 (a)1. A credit of 50 percent of the startup costs of a

236 child care facility for children under the age of 5 operated by

237 a corporation for its employees is allowed against any tax due

238 for a taxable year. An additional credit against such tax is

239 allowed for the operational costs of a child care facility for

240 children under the age of 5 by a corporation for its employees,

241 which credit is in the amount of \$300 per month for each child

242 or grandchild of such employee enrolled in the facility.

243 2. A credit is allowed against any tax due for a taxable

244 year for a corporation making payments to a child care facility

245 as defined in s. 402.302 which is an eligible facility if the

246 payments are made in the name of and for the benefit of an

247 employee of the corporation whose child or grandchild attends

248 the child care facility. The credit shall be in an amount equal

249 to 100 percent of the amount of such child care payments up to a

250 maximum credit of \$3,600 per child under the age of 5. The

251 corporation may make payments directly to the facility or

252 contract with an early learning coalition to process payments.

253 (b) The maximum credit amount for all approved child care

254 costs incurred by a corporation in a taxable year is based on

255 the average number of employees employed by the corporation

256 during such year. For an employer that employed:

257 1. One to 25 employees, the maximum credit is \$50,000.

258 2. Twenty-six to 50 employees, the maximum credit is

259 \$100,000.

260 3. Fifty-one to 75 employees, the maximum credit is

261 \$150,000.

29-01194B-23 2023990__

262 4. Seventy-six to 100 employees, the maximum credit is

263 \$200,000.

264 5. One hundred one to 200 employees, the maximum credit is

265 \$300,000.

266 6. Two hundred one to 500 employees, the maximum credit is

267 \$500,000.

268 (c) The total credit amount that may be granted for all

269 applications approved under this section shall be allocated

270 annually as provided in the General Appropriations Act.

271 (d) An application for a credit under this section must be

272 approved by the department before the corporation claims the

273 credit on a return.

274 (e)(1) If a ~~the~~ credit granted under this section is not

275 fully used in any one taxable year because of insufficient tax

276 liability on the part of the corporation, the unused amount may

277 be carried forward for a period not to exceed 5 years. The

278 carryover credit may be used in a subsequent year when the tax

279 imposed by this chapter for that year exceeds the credit for

280 which the corporation is eligible in that year under this

281 section after applying the other credits and unused carryovers

282 in the order provided by s. 220.02(8).

283 (f)(2) If a corporation receives a credit for child care

284 facility startup costs, and the facility fails to operate for at

285 least 5 years, a pro rata share of the credit must be repaid, in

286 accordance with the formula: $A = C \times (1 - (N/60))$, where:

287 1.~~(a)~~ "A" is the amount in dollars of the required

288 repayment.

289 2.~~(b)~~ "C" is the total credits taken by the corporation for

290 child care facility startup costs.

29-01194B-23

2023990__

291 ~~3.(e)~~ "N" is the number of months the facility was in
292 operation.

293
294 This repayment requirement is inapplicable if the corporation
295 goes out of business or can demonstrate to the department that
296 its employees no longer want to have a child care facility.

297 (g) A corporation that files a consolidated return as a
298 member of an affiliated group under s. 220.131(1) may claim the
299 credit on a consolidated return basis.

300 (3) ELIGIBILITY REQUIREMENTS.—

301 (a) A corporation may only claim a credit for a child care
302 facility as defined in s. 402.302 which is an eligible facility.

303 (b) The services of a child care facility for which a
304 corporation claims a credit under subparagraph (2) (a)1. must be
305 available to all employees of the corporation, or must be
306 allocated on a first-come, first-served basis, and must be used
307 by employees employed by the corporation.

308 (c) Two or more corporations may jointly establish and
309 operate a child care facility according to this section. If two
310 or more corporations choose to jointly establish and operate a
311 child care facility, or cause a not-for-profit corporation to
312 establish and operate a child care facility, the corporations
313 must file a joint application, or the not-for-profit corporation
314 may file an application pursuant to subsection (4) setting forth
315 the corporations' proposal. The participating corporations may
316 proportion the credits in any manner they choose; however,
317 participating corporations may not receive more than \$150,000 in
318 credits for all approved child care costs incurred by the
319 participating corporations in any one taxable year.

Page 11 of 42

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

29-01194B-23

2023990__

320 (d) Child care payments for which a corporation claims a
321 credit under subparagraph (2) (a)2. may not exceed the amount
322 charged by the child care facility for other children of like
323 age and ability of persons not employed by the corporation.

324 (4) APPLICATION REQUIREMENTS.—Beginning January 1, 2024, a
325 corporation may submit an application to the department for the
326 purposes of determining qualification for a credit under this
327 section to be applied to a taxable year beginning on or after
328 January 1, 2024. The department must approve the application for
329 the credit before the corporation is authorized to claim the
330 credit on a return.

331 (a) The application must include:

332 1.a. For a credit under subparagraph (2) (a)1., a proposal
333 for establishing a child care facility for use by a
334 corporation's employees, the total number of employees' children
335 and grandchildren expected to be enrolled, and the expected date
336 operations will begin. A credit may not be claimed on a return
337 until operations have begun.

338 b. For a credit under subparagraph (2) (a)2., the total
339 number of employees' children and grandchildren for which child
340 care payments will be paid and the estimated total annual amount
341 of such payments.

342 2. The taxable year in which the credit is expected to be
343 earned. A corporation may apply for a credit to be used for a
344 prior taxable year at any time before the date on which the
345 corporation is required to file a return for that year pursuant
346 to s. 220.222.

347 3. Written verification by the Department of Children and
348 Families or local licensing agency that the facility is a child

Page 12 of 42

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

29-01194B-23

2023990__

349 care facility as defined in s. 402.302 and is an eligible
 350 facility. Such verification must be attached to the application.

351 (b) The department shall approve tax credits on a first-
 352 come, first-served basis.

353 (5) ADMINISTRATION.—

354 (a) The department may adopt all rules pursuant to the
 355 Administrative Procedure Act to administer this section,
 356 including rules for the approval or disapproval of proposals
 357 submitted by corporations and rules to provide for cooperative
 358 arrangements between for-profit and not-for-profit corporations.

359 (b) The department's decision to approve or disapprove a
 360 proposal must be in writing, and, if the proposal is approved,
 361 the decision must state the maximum credit authorized for the
 362 corporation.

363 (c) All applications approved under this section require
 364 prior written verification by the Department of Children and
 365 Families or a local licensing agency that the facility is a
 366 child care facility as defined in s. 402.302 and is an eligible
 367 facility.

368 Section 6. Present subsections (15) through (18) of section
 369 402.302, Florida Statutes, are redesignated as subsections (16)
 370 through (19), respectively, and a new subsection (15) is added
 371 to that section, to read:

372 402.302 Definitions.—As used in this chapter, the term:

373 (15) "Preschool" means any child care facility licensed
 374 under s. 402.305 that serves children under 5 years of age.

375 Section 7. Present paragraph (g) of subsection (2) of
 376 section 402.305, Florida Statutes, is redesignated as paragraph
 377 (f), present subsection (18) is redesignated as subsection (17),

29-01194B-23

2023990__

378 and paragraphs (a) and (b) of subsection (1), paragraphs (a) and
 379 (e) and present paragraph (f) of subsection (2), paragraph (a)
 380 of subsection (7), paragraphs (b) and (c) of subsection (9),
 381 subsection (13), and present subsection (17) of that section are
 382 amended, to read:

383 402.305 Licensing standards; child care facilities.—

384 (1) LICENSING STANDARDS.—The department shall establish
 385 licensing standards that each licensed child care facility must
 386 meet regardless of the origin or source of the fees used to
 387 operate the facility or the type of children served by the
 388 facility.

389 (a) The standards shall be designed to address the
 390 ~~following areas:~~

391 ~~1. the health, sanitation, safety, and sanitary adequate~~
 392 ~~physical conditions surroundings for all children served by in~~
 393 ~~child care facilities.~~

394 ~~2. The health and nutrition of all children in child care.~~

395 ~~3. The child development needs of all children in child~~
 396 ~~care.~~

397 (b) Fire safety regulations for child care facilities will
 398 be directed ~~All standards established under ss. 402.301-402.319~~
 399 ~~must be consistent with the rules adopted by the State Fire~~
 400 ~~Marshal for child care facilities.~~ However, if the facility is
 401 operated in a public school, the department shall use the public
 402 school fire code, as provided in the rules of the State Board of
 403 Education, as the minimum standard for firesafety.

404 (2) PERSONNEL.—Minimum standards for child care personnel
 405 shall include minimum requirements as to:

406 (a) Good moral character based upon screening as defined in

29-01194B-23

2023990__

407 s. 402.302 ~~s. 402.302(15)~~. This screening shall be conducted as
 408 provided in chapter 435, using the level 2 standards for
 409 screening ~~provided set forth~~ in that chapter, and include
 410 employment history checks, a search of criminal history records,
 411 sexual predator and sexual offender registries, and child abuse
 412 and neglect registry of any state in which the current or
 413 prospective child care personnel resided during the preceding 5
 414 years. The department shall complete the screening and provide
 415 the results to the child care facility within 5 business days.
 416 If the department is unable to complete the screening within 5
 417 business days, the department shall issue the current or
 418 prospective child care personnel a 45-day provisional hire
 419 status while all required information is being requested and the
 420 department is awaiting results. During the 45-day period, the
 421 current or prospective child care personnel must be under the
 422 direct supervision of a screened and trained staff member when
 423 in contact with children.

424 (e) Minimum training requirements for child care personnel.

425 1. Such minimum standards for training shall ensure that
 426 all child care personnel take an approved 40-clock-hour
 427 introductory course in child care, which course covers ~~at least~~
 428 the following topic areas:

429 a. State and local rules and regulations which govern child
 430 care.

431 b. Health, safety, and nutrition.

432 c. Identifying and reporting child abuse and neglect.

433 d. Child development, including typical and atypical
 434 language, cognitive, motor, social, and self-help skills
 435 development.

29-01194B-23

2023990__

436 e. Observation of developmental behaviors, including using
 437 a checklist or other similar observation tools and techniques to
 438 determine the child's developmental age level.

439 f. Specialized areas, including computer technology for
 440 professional and classroom use and early literacy and language
 441 development of children from birth to 5 years of age, as
 442 determined by the department, for owner-operators and child care
 443 personnel of a child care facility.

444 g. Developmental disabilities, including autism spectrum
 445 disorder and Down syndrome, and early identification, use of
 446 available state and local resources, classroom integration, and
 447 positive behavioral supports for children with developmental
 448 disabilities.

449 h. Online training coursework, provided at no cost by the
 450 department, to meet minimum training standards for child care
 451 personnel.

452 Within 90 days after employment, child care personnel shall
 453 begin training to meet the training requirements. Child care
 454 personnel shall successfully complete such training within 1
 455 year after the date on which the training began, as evidenced by
 456 passage of an in-person or online a competency examination.
 457 Successful completion of the 40-clock-hour introductory course
 458 shall articulate into community college credit in early
 459 childhood education, pursuant to ss. 1007.24 and 1007.25.
 460 Exemption from all or a portion of the required training shall
 461 be granted to child care personnel based upon educational
 462 credentials or passage of competency examinations. Child care
 463 personnel possessing a 2-year degree or higher that includes 6
 464

29-01194B-23

2023990__

465 college credit hours in early childhood development or child
 466 growth and development, or a child development associate
 467 credential or an equivalent state-approved child development
 468 associate credential, or a child development associate waiver
 469 certificate shall be automatically exempted from the training
 470 requirements in sub-subparagraphs b., d., and e.

471 ~~2. The introductory course in child care shall stress, to~~
 472 ~~the extent possible, an interdisciplinary approach to the study~~
 473 ~~of children.~~

474 ~~2.3.~~ The introductory course shall cover recognition and
 475 prevention of shaken baby syndrome; prevention of sudden infant
 476 death syndrome; recognition and care of infants and toddlers
 477 with developmental disabilities, including autism spectrum
 478 disorder and Down syndrome; and early childhood brain
 479 development within the topic areas identified in this paragraph.

480 ~~3.4.~~ On an annual basis in order to further their child
 481 care skills and, if appropriate, administrative skills, child
 482 care personnel who have fulfilled the requirements for the child
 483 care training shall be required to take an additional 1
 484 continuing education unit of approved inservice training, or 10
 485 clock hours of equivalent training, as determined by the
 486 department.

487 ~~4.5.~~ Child care personnel shall be required to complete 0.5
 488 continuing education unit of approved training or 5 clock hours
 489 of equivalent training, as determined by the department, in
 490 early literacy and language development of children from birth
 491 to 5 years of age one time. The year that this training is
 492 completed, it shall fulfill the 0.5 continuing education unit or
 493 5 clock hours of the annual training required in subparagraph 3.

Page 17 of 42

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

29-01194B-23

2023990__

494 ~~4.~~

495 ~~5.6.~~ Procedures for ensuring the training of qualified
 496 child care professionals to provide training of child care
 497 personnel, including onsite training, shall be included in the
 498 minimum standards. It is recommended that the state community
 499 child care coordination agencies (central agencies) be
 500 contracted by the department to coordinate such training when
 501 possible. Other district educational resources, such as
 502 community colleges and career programs, can be designated in
 503 such areas where central agencies may not exist or are
 504 determined not to have the capability to meet the coordination
 505 requirements set forth by the department.

506 ~~6.7.~~ Training requirements do ~~shall~~ not apply to certain
 507 occasional or part-time support staff, including, but not
 508 limited to, swimming instructors, piano teachers, dance
 509 instructors, and gymnastics instructors.

510 ~~7.8.~~ By December 31, 2023, the department shall evaluate or
 511 contract for an evaluation of:

512 a. The current training requirements and coursework offered
 513 to child care personnel and make recommendations to increase the
 514 quality and relevancy of training.

515 b. The licensing and regulation of child care facilities
 516 to:

517 (I) Identify rules that exceed specific delegated
 518 legislative authority.

519 (II) Identify rules that are arbitrary, vague, or
 520 redundant.

521 (III) Streamline the standards used to classify violations
 522 and eliminate redundancy or subjectivity in application by

Page 18 of 42

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

29-01194B-23

2023990__

523 licensing counselors.

524 8. Once the evaluation in subparagraph 7. is completed, the
 525 department shall begin revising the regulation of child care
 526 facilities to simplify ongoing licensure inspections, increase
 527 objectivity, and provide a greater emphasis on technical
 528 assistance. The evaluation shall be conducted every 5 years. for
 529 the general purpose of determining the status of and means to
 530 improve staff training requirements and testing procedures. The
 531 evaluation shall be conducted every 2 years. The evaluation
 532 shall include, but not be limited to, determining the
 533 availability, quality, scope, and sources of current staff
 534 training; determining the need for specialty training; and
 535 determining ways to increase inservice training and ways to
 536 increase the accessibility, quality, and cost-effectiveness of
 537 current and proposed staff training. The evaluation methodology
 538 shall include a reliable and valid survey of child care
 539 personnel.

540 9. The child care operator shall be required to take basic
 541 training in serving children with disabilities within 5 years
 542 after employment, either as a part of the introductory training
 543 or the annual 8 hours of inservice training.

544 ~~(f) Periodic health examinations.~~

545 (7) SANITATION AND SAFETY.—

546 (a) Minimum standards shall include requirements for
 547 sanitary and safety conditions, first aid treatment, emergency
 548 procedures, and pediatric cardiopulmonary resuscitation. The
 549 minimum standards shall require that two at least one staff
 550 persons person trained in cardiopulmonary resuscitation, as
 551 evidenced by current documentation of course completion, must be

29-01194B-23

2023990__

552 present at all times that children are present.

553 (9) ADMISSIONS AND RECORDKEEPING.—

554 ~~(b) During the months of August and September of each year,~~
 555 ~~each child care facility shall provide parents of children~~
 556 ~~enrolled in the facility detailed information regarding the~~
 557 ~~causes, symptoms, and transmission of the influenza virus in an~~
 558 ~~effort to educate those parents regarding the importance of~~
 559 ~~immunizing their children against influenza as recommended by~~
 560 ~~the Advisory Committee on Immunization Practices of the Centers~~
 561 ~~for Disease Control and Prevention.~~

562 ~~(c) During the months of April and September of each year,~~
 563 ~~at a minimum, each facility shall provide parents of children~~
 564 ~~enrolled in the facility information regarding the potential for~~
 565 ~~a distracted adult to fail to drop off a child at the facility~~
 566 ~~and instead leave the child in the adult's vehicle upon arrival~~
 567 ~~at the adult's destination. The child care facility shall also~~
 568 ~~give parents information about resources with suggestions to~~
 569 ~~avoid this occurrence. The department shall develop a flyer or~~
 570 ~~brochure with this information that shall be posted to the~~
 571 ~~department's website, which child care facilities may choose to~~
 572 ~~reproduce and provide to parents to satisfy the requirements of~~
 573 ~~this paragraph.~~

574 (13) PLAN OF ACTIVITIES.—Minimum standards shall ensure
 575 that each child care facility has and implements a written plan
 576 for the daily provision of varied activities and active and
 577 quiet play opportunities appropriate to the age of the child.
 578 ~~The written plan must include a program, to be implemented~~
 579 ~~periodically for children of an appropriate age, which will~~
 580 ~~assist the children in preventing and avoiding physical and~~

29-01194B-23

2023990__

581 ~~mental abuse.~~

582 ~~(17) SPECIALIZED CHILD CARE FACILITIES FOR THE CARE OF~~
 583 ~~MILDLY ILL CHILDREN. Minimum standards shall be developed by the~~
 584 ~~department, in conjunction with the Department of Health, for~~
 585 ~~specialized child care facilities for the care of mildly ill~~
 586 ~~children. The minimum standards shall address the following~~
 587 ~~areas: personnel requirements; staff-to-child ratios; staff~~
 588 ~~training and credentials; health and safety; physical facility~~
 589 ~~requirements, including square footage; client eligibility,~~
 590 ~~including a definition of "mildly ill children"; sanitation and~~
 591 ~~safety; admission and recordkeeping; dispensing of medication;~~
 592 ~~and a schedule of activities.~~

593 Section 8. Section 402.3115, Florida Statutes, is amended
 594 to read:

595 402.3115 Elimination of duplicative and unnecessary
 596 inspections; abbreviated inspections.—The Department of Children
 597 and Families and local governmental agencies that license child
 598 care facilities shall develop and implement a plan to eliminate
 599 duplicative and unnecessary inspections of child care
 600 facilities, family day care homes, and large family child care
 601 homes. In addition, the department and the local governmental
 602 agencies shall develop and implement an abbreviated inspection
 603 plan for child care facilities that have been licensed for a
 604 period of not less than 2 consecutive years, and do not have a
 605 had no Class 1 and no more than two of the same or Class 2
 606 deficiencies, as defined by rule, for at least 2 consecutive
 607 years, have received at least two full onsite renewals in the
 608 most recent 2 years, do not have any current uncorrected
 609 violations, and do not have any open regulatory complaints or

Page 21 of 42

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

29-01194B-23

2023990__

610 active child protective services investigations. The department
 611 shall annually calculate efficiencies and moneys saved due to
 612 the implementation of abbreviated inspections. Such savings
 613 shall be used to focus resources and technical assistance to
 614 support child care facilities, family day care homes, and large
 615 family child care homes that are having difficulty maintaining
 616 compliance with the licensing requirements of s. 402.305, s.
 617 402.313, or s. 402.3131. The abbreviated inspection must include
 618 those elements identified by the department and the local
 619 governmental agencies as being key indicators of whether the
 620 child care facility continues to provide quality care and
 621 programming and shall be updated every 5 years.

622 Section 9. Subsection (1) of section 402.316, Florida
 623 Statutes, is amended to read:

624 402.316 Exemptions.—

625 (1) (a) The provisions of ss. 402.301-402.319, except for
 626 the requirements regarding screening of child care personnel,
 627 shall not apply to a child care facility:

628 1. Which is an integral part of church or parochial schools
 629 conducting regularly scheduled classes, courses of study, or
 630 educational programs accredited by, or by a member of, an
 631 organization which publishes and requires compliance with its
 632 standards for health, safety, and sanitation; or

633 2. Which receives a child care tax credit under s. 220.19
 634 and is attended only by children or grandchildren of employees
 635 of the corporation claiming the credit.

636 (b) ~~However,~~ Such facilities shall still meet minimum
 637 requirements of the applicable local governing body as to
 638 health, sanitation, and safety and shall meet the screening

Page 22 of 42

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

29-01194B-23

2023990__

639 requirements pursuant to ss. 402.305 and 402.3055.

640 (c) Failure by a facility to comply with such screening
 641 requirements shall result in the loss of the facility's
 642 exemption from licensure.

643 Section 10. Section 561.1214, Florida Statutes, is created
 644 to read:

645 561.1214 Credit for contributions to the Early Learning Tax
 646 Incentive.—Beginning January 1, 2024, there is allowed a credit
 647 of 100 percent of an eligible contribution made to a child care
 648 facility on behalf of an employee under s. 220.19 against any
 649 tax due under s. 563.05, s. 564.06, or s. 565.12, except excise
 650 taxes imposed on wine produced by manufacturers in this state
 651 from products grown in this state. However, a credit allowed
 652 under this section may not exceed 90 percent of the tax due on
 653 the return on which the credit is taken. For purposes of the
 654 distributions of tax revenue under ss. 561.121 and 564.06(10),
 655 the division shall disregard any tax credits allowed under this
 656 section to ensure that any reduction in tax revenue received
 657 which is attributable to the tax credits results only in a
 658 reduction in distributions to the General Revenue Fund. The
 659 provisions of s. 220.19 apply to the credit authorized by this
 660 section.

661 Section 11. Section 624.51058, Florida Statutes, is created
 662 to read:

663 624.51058 Credit for contributions to the Early Learning
 664 Tax Incentive.—

665 (1) For taxable years beginning on or after January 1,
 666 2023, there is allowed a credit of 100 percent of an eligible
 667 contribution made to a child care facility on behalf of an

29-01194B-23

2023990__

668 employee under s. 220.19 against any tax due for a taxable year
 669 under s. 624.509(1) after deducting from such tax any deductions
 670 for assessments made pursuant to s. 440.51; credits for taxes
 671 paid under ss. 175.101 and 185.08; credits for income taxes paid
 672 under chapter 220; and the credit allowed under s. 624.509(5),
 673 as such credit is limited by s. 624.509(6). An eligible
 674 contribution must be made to a child care facility on behalf of
 675 an employee under, on, or before the date the taxpayer is
 676 required to file a return pursuant to ss. 624.509 and 624.5092.
 677 An insurer claiming a credit against premium tax liability under
 678 this section is not required to pay any additional retaliatory
 679 tax levied under s. 624.5091 as a result of claiming such
 680 credit. Section 624.5091 does not limit such credit in any
 681 manner.

682 (2) Section 220.19 applies to the credit authorized by this
 683 section.

684 Section 12. Section 627.70161, Florida Statutes, is amended
 685 to read:

686 627.70161 Family day care and large family child care home
 687 insurance.—

688 (1) PURPOSE AND INTENT.—The Legislature recognizes that
 689 family day care homes and large family child care homes fulfill
 690 a vital role in providing child care in Florida. It is the
 691 intent of the Legislature that residential property insurance
 692 coverage should not be canceled, denied, or nonrenewed solely on
 693 the basis of the family day care or large family child care home
 694 services at the residence. The Legislature also recognizes that
 695 the potential liability of residential property insurers is
 696 substantially increased by the rendition of child care services

29-01194B-23

2023990__

697 on the premises. The Legislature therefore finds that there is a
698 public need to specify that contractual liabilities that arise
699 in connection with the operation of the family day care home or
700 large family child care home are excluded from residential
701 property insurance policies unless they are specifically
702 included in such coverage.

703 (2) DEFINITIONS.—As used in this section, the term:

704 (a) "Child care" has the same meaning as in s. 402.302
705 ~~means the care, protection, and supervision of a child, for a~~
706 ~~period of less than 24 hours a day on a regular basis, which~~
707 ~~supplements parental care, enrichment, and health supervision~~
708 ~~for the child, in accordance with his or her individual needs,~~
709 ~~and for which a payment, fee, or grant is made for care.~~

710 (b) "Family day care home" has the same meaning as in s.
711 402.302 means an occupied residence in which child care is
712 regularly provided for children from at least two unrelated
713 families and which receives a payment, fee, or grant for any of
714 the children receiving care, whether or not operated for a
715 profit.

716 (3) FAMILY DAY CARE AND LARGE FAMILY CHILD CARE; COVERAGE.—

717 A residential property insurance policy shall not provide
718 coverage for liability for claims arising out of, or in
719 connection with, the operation of a family day care home or
720 large family child care home, and the insurer shall be under no
721 obligation to defend against lawsuits covering such claims,
722 unless:

723 (a) Specifically covered in a policy; or

724 (b) Covered by a rider or endorsement for business coverage
725 attached to a policy.

29-01194B-23

2023990__

726 (4) DENIAL, CANCELLATION, REFUSAL TO RENEW PROHIBITED.—An
727 insurer may not deny, cancel, or refuse to renew a policy for
728 residential property insurance solely on the basis that the
729 policyholder or applicant operates a family day care home or
730 large family child care home. In addition to other lawful
731 reasons for refusing to insure, an insurer may deny, cancel, or
732 refuse to renew a policy of a family day care home or large
733 family child care home provider if one or more of the following
734 conditions occur:

735 (a) The policyholder or applicant provides care for more
736 children than authorized for family day care homes or large
737 family child care homes under ~~by~~ s. 402.302.~~†~~

738 (b) The policyholder or applicant fails to maintain a
739 separate commercial liability policy or an endorsement providing
740 liability coverage for the family day care home or large family
741 child care home operations.~~†~~

742 (c) The policyholder or applicant fails to comply with the
743 family day care home or large family child care home licensure
744 and registration requirements specified in s. 402.313 or s.
745 402.3131.~~†~~ ~~or~~

746 (d) Discovery of willful or grossly negligent acts or
747 omissions or any violations of state laws or regulations
748 establishing safety standards for family day care homes or large
749 family child care homes by the named insured or his or her
750 representative which materially increase any of the risks
751 insured.

752 Section 13. Paragraphs (a) and (c) of subsection (3) of
753 section 1002.55, Florida Statutes, are amended to read:

754 1002.55 School-year prekindergarten program delivered by

29-01194B-23

2023990__

755 private prekindergarten providers.-

756 (3) To be eligible to deliver the prekindergarten program,
757 a private prekindergarten provider must meet each of the
758 following requirements:

759 (a) The private prekindergarten provider must be a child
760 care facility licensed under s. 402.305, family day care home
761 licensed under s. 402.313, large family child care home licensed
762 under s. 402.3131, nonpublic school exempt from licensure under
763 s. 402.3025(2), faith-based or corporation-provided child care
764 provider exempt from licensure under s. 402.316, child
765 development program that is accredited by a national accrediting
766 body and operates on a military installation that is certified
767 by the United States Department of Defense, or private
768 prekindergarten provider that has been issued a provisional
769 license under s. 402.309. A private prekindergarten provider may
770 not deliver the program while holding a probation-status license
771 under s. 402.310.

772 (c) The private prekindergarten provider must have, for
773 each prekindergarten class of 11 children or fewer, at least one
774 prekindergarten instructor who meets each of the following
775 requirements:

776 1. The prekindergarten instructor must hold, at a minimum,
777 one of the following credentials:

778 a. A child development associate credential issued by the
779 National Credentialing Program of the Council for Professional
780 Recognition; or

781 b. A credential approved by the Department of Children and
782 Families as being equivalent to or greater than the credential
783 described in sub-subparagraph a.

Page 27 of 42

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

29-01194B-23

2023990__

784

785 The Department of Children and Families may adopt rules under
786 ss. 120.536(1) and 120.54 which provide criteria and procedures
787 for approving equivalent credentials under sub-subparagraph b.

788

789 2. Within 45 days after commencing employment, the
790 prekindergarten instructor must successfully complete three
791 emergent literacy training courses that include developmentally
792 appropriate and experiential learning practices for children and
793 a student performance standards training course approved by the
794 department as meeting or exceeding the minimum standards adopted
795 under s. 1002.59. The prekindergarten instructor must complete
796 an emergent literacy training course at least once every 5 years
797 after initially completing the three emergent literacy training
798 courses. The courses in this subparagraph must be recognized as
799 part of the informal early learning and career pathway
800 identified by the department under s. 1002.995(1)(b). The
801 requirement for completion of the standards training course
802 shall take effect July 1, 2022. The courses must be made
803 available online or in person.

804

805 Section 14. Subsection (4) of section 1002.61, Florida
806 Statutes, is amended to read:

807

808 1002.61 Summer prekindergarten program delivered by public
809 schools and private prekindergarten providers.-

810

811 (4) Notwithstanding ss. 1002.55(3)(c)1. and 1002.63(4),
812 each public school and private prekindergarten provider must
813 have, for each prekindergarten class, at least one
814 prekindergarten instructor who is a certified teacher or holds
815 one of the educational credentials specified in s. 1002.55(4)(a)
816 or (b), or an educational credential specified in s.

Page 28 of 42

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

29-01194B-23

2023990__

813 1002.55(3)(c)1.a. or b. as long as the instructor has completed
 814 the early literacy micro-credential program under s.
 815 1003.485(4)(h) or has an instructional support score of 3 or
 816 higher on a program assessment conducted under s. 1002.68(2) or
 817 s. 1002.82(2)(n). As used in this subsection, the term
 818 "certified teacher" means a teacher holding a valid Florida
 819 educator certificate under s. 1012.56 who has the qualifications
 820 required by the district school board to instruct students in
 821 the summer prekindergarten program. In selecting instructional
 822 staff for the summer prekindergarten program, each school
 823 district shall give priority to teachers who have experience or
 824 coursework in early childhood education and have completed
 825 emergent literacy and performance standards courses, as provided
 826 for in s. 1002.55(3)(c)2.

827 Section 15. Paragraph (b) of subsection (2) of section
 828 1002.67, Florida Statutes, is amended to read:

829 1002.67 Performance standards and curricula.—

830 (2)

831 (b) Each private prekindergarten provider's and public
 832 school's curriculum must be developmentally appropriate and
 833 must:

834 1. Be designed to prepare a student for early literacy and
 835 provide for instruction in early math skills;

836 2. Enhance the age-appropriate progress of students in
 837 attaining the performance standards adopted by the department
 838 under subsection (1); ~~and~~

839 3. Support student learning gains through differentiated
 840 instruction that shall be measured by the coordinated screening
 841 and progress monitoring program under s. 1008.25(8). A private

29-01194B-23

2023990__

842 prekindergarten provider's or public school's curriculum may not
 843 consist of using the coordinated screening and progress
 844 monitoring program for direct student instruction; and
 845 4. Exclude the student use of electronic devices, except to
 846 complete the coordinated screening and progress monitoring
 847 program under s. 1008.25(8).

848 Section 16. Subsection (2) and paragraphs (a), (d), and (f)
 849 of subsection (4) of section 1002.68, Florida Statutes, are
 850 amended to read:

851 1002.68 Voluntary Prekindergarten Education Program
 852 accountability.—

853 (2) Beginning with the 2023-2024 ~~2022-2023~~ program year,
 854 each private prekindergarten provider and public school in the
 855 Voluntary Prekindergarten Education Program must participate in
 856 a program assessment of each voluntary prekindergarten education
 857 classroom. The program assessment shall measure the quality of
 858 teacher-child interactions, including emotional support,
 859 classroom organization, and instructional support for children
 860 ages 3 to 5 years. The program assessment may be conducted only
 861 when at least 75 percent of enrolled students are in attendance.

862 Each private prekindergarten provider and public school in the
 863 Voluntary Prekindergarten Education Program shall receive from
 864 the department the results of the program assessment for each
 865 classroom within 14 days after the observation. Each early
 866 learning coalition shall be responsible for the administration
 867 of the program assessments which must be conducted by
 868 individuals qualified to conduct program assessments under s.
 869 1002.82(2)(n).

870 (4)(a) Beginning with the 2023-2024 ~~2022-2023~~ program year,

29-01194B-23

2023990__

871 the department shall adopt a methodology for calculating each
872 private prekindergarten provider's and public school provider's
873 performance metric, which must be based on a combination of the
874 following:

875 1. Program assessment composite scores under subsection
876 (2), which must be weighted at no less than 50 percent.

877 2. Learning gains operationalized as change-in-ability
878 scores from the initial and final progress monitoring results
879 described in subsection (1).

880 3. Norm-referenced developmental learning outcomes
881 described in subsection (1).

882 (d) The methodology shall include a statistical latent
883 profile analysis that has been conducted by an independent
884 expert with experience in relevant quantitative analysis, early
885 childhood assessment, and designing state-level accountability
886 systems. The independent expert shall be identified through
887 competitive procurement before the 2023-2024 program year and
888 retained through the 2025-2026 program year and ~~developed by the~~
889 ~~department that~~ shall produce a limited number of performance
890 metric profiles which summarize the profiles of all sites that
891 must be used to inform the following designations:

892 "unsatisfactory," "emerging proficiency," "proficient," "highly
893 proficient," and "excellent" or comparable terminology
894 determined by the office which may not include letter grades.

895 (f) The department shall adopt procedures to annually
896 calculate each private prekindergarten provider's and public
897 school's performance metric, based on the methodology adopted in
898 paragraphs (a) and (b), and assign a designation under paragraph
899 (d). Beginning with the 2024-2025 ~~2023-2024~~ program year, each

29-01194B-23

2023990__

900 private prekindergarten provider or public school shall be
901 assigned a designation within 45 days after the conclusion of
902 the school-year Voluntary Prekindergarten Education Program
903 delivered by all participating private prekindergarten providers
904 or public schools and within 45 days after the conclusion of the
905 summer Voluntary Prekindergarten Education Program delivered by
906 all participating private prekindergarten providers or public
907 schools.

908 Section 17. Subsection (7) of section 1002.71, Florida
909 Statutes, is amended to read:

910 1002.71 Funding; financial and attendance reporting.—

911 (7) The department shall require that administrative
912 expenditures be kept to the minimum necessary for efficient and
913 effective administration of the Voluntary Prekindergarten
914 Education Program. Administrative policies and procedures shall
915 be revised, to the maximum extent practicable, to incorporate
916 the use of automation and electronic submission of forms,
917 including those required for child eligibility and enrollment,
918 provider and class registration, and monthly certification of
919 attendance for payment. A school district may use its automated
920 daily attendance reporting system for the purpose of
921 transmitting attendance records to the early learning coalition
922 in a mutually agreed-upon format. In addition, actions shall be
923 taken to reduce paperwork, eliminate the duplication of reports,
924 and eliminate other duplicative activities. Each early learning
925 coalition may retain and expend no more than 4.0 percent of the
926 funds allocated under paragraph (3)(c), which shall be
927 calculated based on the number of applications processed
928 pursuant to s. 1002.53(4)(a) ~~paid by the coalition to private~~

29-01194B-23

2023990__

929 ~~prekindergarten providers and public schools under paragraph~~
 930 ~~(5)(b)~~. Funds retained by an early learning coalition under this
 931 subsection may be used only for administering the Voluntary
 932 Prekindergarten Education Program and may not be used for the
 933 school readiness program or other programs.

934 Section 18. Paragraphs (f), (j), and (q) of subsection (2)
 935 of section 1002.82, Florida Statutes, are amended to read:

936 1002.82 Department of Education; powers and duties.—

937 (2) The department shall:

938 (f) Establish a unified approach to the state's efforts to
 939 coordinate a comprehensive early learning program. In support of
 940 this effort, the department:

941 1. Shall adopt specific program support services that
 942 address the state's school readiness program, including:

943 a. Statewide data information program requirements that
 944 include:

945 (I) Eligibility requirements.

946 (II) Financial reports.

947 (III) Program accountability measures.

948 (IV) Child progress reports.

949 (V) The assignment of a Florida Education Identifier, as
 950 used by the department, for children in the school readiness
 951 program under this part and the Voluntary Prekindergarten
 952 Education Program under part V of this chapter.

953 (VI) The assignment of a Florida Education Identifier, as
 954 used by the department, for instructors in the school readiness
 955 program under this part and the Voluntary Prekindergarten
 956 Education Program under part V of this chapter.

957 b. Child care resource and referral services.

29-01194B-23

2023990__

958 c. A single point of entry and uniform waiting list.

959 2. May provide technical assistance and guidance on
 960 additional support services to complement the school readiness
 961 program, including:

962 a. Warm-Line services.

963 b. Anti-fraud plans.

964 c. Training and support for parental involvement in
 965 children's early education.

966 d. Family literacy activities and services.

967 (j) Monitor the alignment and consistency of the standards
 968 and benchmarks developed and adopted by the department that
 969 address the age-appropriate progress of children in the
 970 development of school readiness skills. The standards for
 971 children from birth to kindergarten entry in the school
 972 readiness program must be aligned with the performance standards
 973 adopted for children in the Voluntary Prekindergarten Education
 974 Program and must address the following domains:

975 1. Approaches to learning.

976 2. Cognitive development and general knowledge.

977 3. Numeracy, language, and communication.

978 4. Physical development.

979 5. Executive functioning ~~Self-regulation~~.

980 (q) ~~Contract for~~ Establish a single statewide information
 981 system that shall be used to manage all early learning programs,
 982 including the child care licensing and child care training
 983 within the Child Care Services Program Office of the Department
 984 of Children and Families, and that each coalition must use for
 985 the purposes of managing the single point of entry, tracking
 986 children's progress, coordinating services among stakeholders,

29-01194B-23

2023990__

987 determining eligibility of children, tracking child attendance,
 988 and streamlining administrative processes for providers and
 989 early learning coalitions. By October 1, 2024 ~~July 1, 2019~~, the
 990 system, subject to ss. 1002.72 and 1002.97, shall:

991 1. Allow a parent to find early learning programs online,
 992 including the performance profile under s. 1002.92(3)(a).

993 ~~2.1-~~ Allow a parent to monitor the development of his or
 994 her child as the child moves among programs within the state.

995 ~~3.2-~~ Enable analysis at the state, regional, and local
 996 level to measure child growth over time, program impact, and
 997 quality improvement and investment decisions.

998 Section 19. Subsection (6) of section 1002.83, Florida
 999 Statutes, is amended to read:

1000 1002.83 Early learning coalitions.—

1001 (6) The early learning coalition may appoint additional at-
 1002 large members as long as the number of at-large members
 1003 appointed does not make up more than one-third of the board's
 1004 composition. The at-large members may be ~~who must be private~~
 1005 ~~sector business members, either for-profit or nonprofit and may,~~
 1006 ~~who do not have, or have any and none of whose relatives as~~
 1007 defined in s. 112.3143 ~~who have~~ has, a substantial financial
 1008 interest in the design or delivery of the Voluntary
 1009 Prekindergarten Education Program created under part V of this
 1010 chapter or the school readiness program. The department shall
 1011 establish criteria for appointing at-large ~~private sector~~
 1012 ~~business~~ members. These criteria must include standards for
 1013 determining whether a member or relative has a substantial
 1014 financial interest in the design or delivery of the Voluntary
 1015 Prekindergarten Education Program or the school readiness

Page 35 of 42

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

29-01194B-23

2023990__

1016 program.

1017 Section 20. Paragraph (b) of subsection (4) of section
 1018 1002.89, Florida Statutes, is amended to read:

1019 1002.89 School readiness program; funding.—

1020 (4) COST REQUIREMENTS.—Costs shall be kept to the minimum
 1021 necessary for the efficient and effective administration of the
 1022 school readiness program with the highest priority of
 1023 expenditure being direct services for eligible children.
 1024 However, no more than 5 percent of the funds allocated in
 1025 paragraph (1)(a) may be used for administrative costs and no
 1026 more than 22 percent of the funds allocated in paragraph (1)(a)
 1027 may be used in any fiscal year for any combination of
 1028 administrative costs, quality activities, and nondirect services
 1029 as follows:

1030 (b) Activities to improve the quality of child care as
 1031 described in 45 C.F.R. s. 98.53, which shall be limited to the
 1032 following:

1033 1. Developing, establishing, expanding, operating, and
 1034 coordinating resource and referral programs specifically related
 1035 to the provision of comprehensive consumer education to parents
 1036 and the public to promote informed child care choices specified
 1037 in 45 C.F.R. s. 98.33.

1038 2. Awarding grants and providing financial support to
 1039 school readiness program providers and their staff to assist
 1040 them in meeting applicable state requirements for the program
 1041 assessment required under s. 1002.82(2)(n), child care
 1042 performance standards, implementing the developmentally
 1043 appropriate curriculum commissioned under s. 1002.82(2)(l)
 1044 ~~curricula~~ and related classroom resources that support parent

Page 36 of 42

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

29-01194B-23 2023990__
 1045 ~~engagement curricula~~, providing literacy supports, and providing
 1046 continued professional development through the Teacher Education
 1047 and Compensation Helps (TEACH) Scholarship Program under s.
 1048 1002.95 and training aligned to the early learning professional
 1049 development standards and career pathways under s. 1002.995 and
 1050 ~~training~~. Any grants awarded pursuant to this subparagraph shall
 1051 comply with ss. 215.971 and 287.058.

1052 3. Providing training aligned with the early learning
 1053 professional development standards and career pathways under s.
 1054 1002.995, technical assistance, and financial support to school
 1055 readiness program providers, staff, and parents on standards,
 1056 child screenings, child assessments, ~~the child development~~
 1057 ~~research and best practices~~, developmentally appropriate
 1058 curriculum commissioned under s. 1002.82(2)(1), executive
 1059 functioning curricula, character development, teacher-child
 1060 interactions, age-appropriate discipline practices, health and
 1061 safety, including reimbursement for background screenings,
 1062 nutrition, first aid, cardiopulmonary resuscitation, the
 1063 recognition of communicable diseases, and child abuse detection,
 1064 prevention, and reporting.

1065 4. Providing, from among the funds provided for the
 1066 activities described in subparagraphs 1.-3., adequate funding
 1067 for infants and toddlers as necessary to meet federal
 1068 requirements related to expenditures for quality activities for
 1069 infant and toddler care.

1070 5. Improving the monitoring of compliance with, and
 1071 enforcement of, applicable state and local requirements as
 1072 described in and limited by 45 C.F.R. s. 98.40.

1073 6. Responding to Warm-Line requests by providers and

29-01194B-23 2023990__
 1074 parents, including providing developmental and health screenings
 1075 to school readiness program children.

1076 Section 21. Paragraph (b) of subsection (4) of section
 1077 1002.945, Florida Statutes, is amended to read:

1078 1002.945 Gold Seal Quality Care Program.—

1079 (4) In order to obtain and maintain a designation as a Gold
 1080 Seal Quality Care provider, a child care facility, large family
 1081 child care home, or family day care home must meet the following
 1082 additional criteria:

1083 (b) The child care provider must not have had three or more
 1084 of the same class II violations, as defined by rule of the
 1085 Department of Children and Families, within the 2 years
 1086 preceding its application for designation as a Gold Seal Quality
 1087 Care provider. Commission of three or more of the same class II
 1088 violations within a 2-year period shall be grounds for
 1089 termination of the designation as a Gold Seal Quality Care
 1090 provider until the provider has no class II violations that are
 1091 the same for a period of 1 year.

1092 Section 22. Section 1002.95, Florida Statutes, is amended
 1093 to read:

1094 1002.95 Teacher Education and Compensation Helps (TEACH)
 1095 Scholarship Program.—

1096 (1) The department may contract for the administration of
 1097 the Teacher Education and Compensation Helps (TEACH) Scholarship
 1098 Program, which provides educational scholarships to instructors
 1099 ~~caregivers~~ and administrators of early childhood programs,
 1100 family day care homes, and large family child care homes. The
 1101 goal of the program is to increase the education and training
 1102 for instructors ~~caregivers~~, increase the compensation for child

29-01194B-23

2023990__

1103 ~~instructors caregivers~~ who complete the program requirements,
1104 and reduce the rate of participant turnover in the field of
1105 early childhood education.

1106 (2) An early learning coalition shall support the Teacher
1107 Education and Compensation Helps (TEACH) Scholarship Program for
1108 instructors by reimbursing child care providers for the
1109 copayment portion of the program for each instructor who
1110 completes a child development associate credential in his or her
1111 service area which shall be funded in accordance with s.
1112 1002.89(4)(b).

1113 (3)(2) The State Board of Education shall adopt rules as
1114 necessary to administer this section.

1115 Section 23. Paragraph (b) of subsection (5) of section
1116 1008.25, Florida Statutes, is amended to read:

1117 1008.25 Public school student progression; student support;
1118 coordinated screening and progress monitoring; reporting
1119 requirements.—

1120 (5) READING DEFICIENCY AND PARENTAL NOTIFICATION.—

1121 (b) A Voluntary Prekindergarten Education Program student
1122 who exhibits a substantial deficiency in early literacy skills
1123 in accordance with the standards under s. 1002.67(1)(a) and
1124 based upon the results of the administration of the final
1125 coordinated screening and progress monitoring under subsection
1126 (8) shall be ~~referred to the local school district and may be~~
1127 eligible to receive intensive reading interventions the summer
1128 before participating in kindergarten. The intensive reading
1129 intervention may be delivered by a private prekindergarten
1130 provider or public school prekindergarten provider that is
1131 qualified to offer the summer Voluntary Prekindergarten

Page 39 of 42

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

29-01194B-23

2023990__

1132 Education Program in accordance with s. 1002.61. The program
1133 shall consist of no more than 4 hours of instruction per day for
1134 a total of 140 hours. Such intensive reading interventions shall
1135 be paid for using funds from the General Appropriations Act in
1136 accordance with the rate set for a student in a summer
1137 prekindergarten program ~~district's evidence-based reading~~
1138 instruction allocation in accordance with s. 1011.62(8).

1139 Section 24. Paragraph (a) of subsection (4) of section
1140 39.101, Florida Statutes, is amended to read:

1141 39.101 Central abuse hotline.—The central abuse hotline is
1142 the first step in the safety assessment and investigation
1143 process.

1144 (4) USE OF INFORMATION RECEIVED BY THE CENTRAL ABUSE
1145 HOTLINE.—

1146 (a) Information received by the central abuse hotline may
1147 not be used for employment screening, except as provided in s.
1148 39.202(2)(a) and (h) or s. 402.302(16) ~~s. 402.302(15)~~.

1149 Section 25. Subsections (3) and (4) of section 1002.57,
1150 Florida Statutes, are amended to read:

1151 1002.57 Prekindergarten director credential.—

1152 (3) The prekindergarten director credential must meet or
1153 exceed the requirements of the Department of Children and
1154 Families for the child care facility director credential under
1155 s. 402.305(2)(f) ~~s. 402.305(2)(g)~~, and successful completion of
1156 the prekindergarten director credential satisfies these
1157 requirements for the child care facility director credential.

1158 (4) The department shall, to the maximum extent
1159 practicable, award credit to a person who successfully completes
1160 the child care facility director credential under s.

Page 40 of 42

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

29-01194B-23

2023990__

1161 402.305(2)(f) ~~s. 402.305(2)(g)~~ for those requirements of the
 1162 prekindergarten director credential which are duplicative of
 1163 requirements for the child care facility director credential.

1164 Section 26. Subsection (1) of section 1002.59, Florida
 1165 Statutes, is amended to read:

1166 1002.59 Emergent literacy and performance standards
 1167 training courses.—

1168 (1) The department, in collaboration with the Just Read,
 1169 Florida! Office, shall adopt minimum standards for courses in
 1170 emergent literacy for prekindergarten instructors. Each course
 1171 must comprise 5 clock hours and provide instruction in
 1172 strategies and techniques to address the age-appropriate
 1173 progress of prekindergarten students in developing emergent
 1174 literacy skills, including oral communication, knowledge of
 1175 print and letters, phonological and phonemic awareness, and
 1176 vocabulary and comprehension development, consistent with the
 1177 evidence-based content and strategies identified pursuant to s.
 1178 1001.215(8). The course standards must be reviewed as part of
 1179 any review of subject coverage or endorsement requirements in
 1180 the elementary, reading, and exceptional student educational
 1181 areas conducted pursuant to s. 1012.586. Each course must also
 1182 provide resources containing strategies that allow students with
 1183 disabilities and other special needs to derive maximum benefit
 1184 from the Voluntary Prekindergarten Education Program. Successful
 1185 completion of an emergent literacy training course approved
 1186 under this section satisfies requirements for approved training
 1187 in early literacy and language development under ss.
 1188 402.305(2)(e)4., 402.313(6), and 402.3131(5) ~~ss.~~
 1189 ~~402.305(2)(e)5., 402.313(6), and 402.3131(5).~~

Page 41 of 42

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

29-01194B-23

2023990__

1190 Section 27. This act shall take effect July 1, 2023.

Page 42 of 42

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



The Florida Senate

Committee Agenda Request

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

Subject: Committee Agenda Request

Date: March 16, 2023

I respectfully request that **Senate Bill #990**, relating to Child Care and Early Learning Providers, be placed on the:

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

A handwritten signature in blue ink that reads "Erin K. Grall".

Senator Erin Grall
Florida Senate, District 29

The Florida Senate

APPEARANCE RECORD

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

4.12.23

Meeting Date

990

Bill Number or Topic

Finance and Tax

Committee

Amendment Barcode (if applicable)

Name Sarah Katherine Massey

Phone 850 545 0543

Address 136 S. Bronough St.

Email smassey@flchamber.com

Tallahassee FL 32301

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

PLEASE CHECK ONE OF THE FOLLOWING:

[] I am appearing without compensation or sponsorship.

[x] I am a registered lobbyist, representing:

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

Florida Chamber of Commerce

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

The Florida Senate

APPEARANCE RECORD

SB 990- Child Care & Early Learning

4/12/2023

Meeting Date

Finance & Tax

Committee

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

Bill Number or Topic

Amendment Barcode (if applicable)

Name **Michele Watson**

Phone **850-320-2388**

Address **1203 Governor's Square Blvd. Suite 102**

Email **mwatson@facct.com**

Street

Tallahassee

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Alliance of Children's Councils & Trusts

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

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

SB 990

Bill Number or Topic

4/12/23 Meeting Date

Finance & Tax Committee

Committee

Amendment Barcode (if applicable)

Name Tara Reid-Cherry

Phone 386-530-0426

Address 200 W. ~~State~~ Park Ave. Street

Email treid@strategosgroup.com

Tallahassee FL City State

32301 Zip

Speaking: For Against Information

OR

Waive Speaking: In Support Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Children's Movement of Florida

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

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

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

APPEARANCE RECORD

990

Bill Number or Topic

4-12-23

Meeting Date

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

FINANCE & TAX

Committee

Amendment Barcode (if applicable)

Name DAVID DANIEL

Phone 850 224-5081

Address 311 EAST PARK AVENUE

Email _____

Street

TALLAHASSEE

FL

32301

City

State

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

FLORIDA ASSOCIATION FOR CHILD CARE MANAGEMENT

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.

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

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

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

BILL: CS/CS/SB 1184

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

SUBJECT: Agricultural Lands

DATE: April 12, 2023

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	Fav/CS
2.	<u>Shuler</u>	<u>Babin</u>	<u>FT</u>	Fav/CS
3.	_____	_____	<u>AP</u>	_____

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/CS/SB 1184 includes a variety of provisions related to use of agricultural lands. The bill:

- Prohibits a county from levying special assessments on agricultural lands;
- Defines “agricultural employee;
- Provides that the construction or installation of housing for agricultural employees is an authorized use of land zoned for agricultural use and operated as a bona fide farm;
- Preempts a local government from adopting land use or zoning restrictions, conditions, or regulations requiring the termination of an agricultural classification for any property or the surrender of an agricultural classification if the property is used for agricultural purposes; and
- Authorizes the Florida Department of Environmental Protection to regulate and administer the use of certain toilet facilities on agricultural land.

The Revenue Estimating Conference determined that section 3 of the bill, prohibiting local governments from adopting zoning restrictions that terminate an agricultural classification, does not affect revenues. The Conference has determined that language included in section 1 will reduce local government revenues by \$23.7 million for FY 2023-24.

The bill takes effect July 1, 2023.

II. Present Situation:

Ad Valorem Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Property tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31 of the following year.⁴

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

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;⁷ however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often results in lower assessments. Properties that receive classified use treatment in Florida include agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;⁸ land used for conservation purposes;⁹ historic properties when authorized by the county or municipality;¹⁰ and certain working waterfront property.¹¹

Agricultural Lands

Agricultural land is one example of property that is assessed based on its current use rather than its highest and best use.¹² A property appraiser is required to annually classify all land as either

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

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

³ *See* s. 192.001(2) and (16), F.S.

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

⁵ FLA. CONST. art. VII, s. 1(a).

⁶ *See* FLA. CONST. art. VII, s. 4.

⁷ Section 193.011(2), F.S.

⁸ FLA. CONST. art. VII, s. 4(a).

⁹ FLA. CONST. art. VII, s. 4(b).

¹⁰ FLA. CONST. art. VII, s. 4(e).

¹¹ FLA. CONST. art. VII, s. 4(j).

¹² FLA. CONST. art. VII, s. 4(a).

agricultural or nonagricultural.¹³ Agricultural lands are those used primarily for bona fide agricultural purposes such as horticulture, viticulture, forestry, and farming.¹⁴

Only the area of the land used for agricultural purposes benefits from the agricultural classification.¹⁵ Maintaining a dwelling on part of the lands used for agricultural purposes does not in itself preclude an agricultural classification.¹⁶ When agricultural property contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately.¹⁷ There are certain protections of agricultural classifications when land is temporarily not being used for agriculture due to a natural disaster or in compliance with certain state agriculture programs.¹⁸

Agricultural lands are taxed at a value based on their agricultural use, which requires a property appraiser to use a different analysis to value the land than that used to determine the just value of the land.¹⁹ Additionally, certain structures that are attached physically to the land are considered to be a part of the average yields per acre and have no separately assessable contributory (taxable) value.²⁰ Lands classified as agricultural also enjoy certain benefits and protections, such as a preemption on local government restrictions of farming on those lands²¹ and limits on nuisance complaints related to farming activities.²²

Fire Protection Assessments

Counties are specifically prohibited from levying a special assessment for the provision of fire protection services on lands classified as agricultural lands, unless the land contains either a residential building, or a nonresidential farm building, other than an agricultural pole barn,²³ with a just value in excess of \$10,000.²⁴ Such a special assessment must be based solely on the special benefit accruing to the portion of the agricultural land containing the building.²⁵

Comprehensive Plans and Land Use Regulation

The Growth Management Act requires every city and county to create and implement a comprehensive plan to guide future development. A locality's comprehensive plan lays out the locations for future public facilities, including roads, water and sewer facilities, neighborhoods, parks, schools, and commercial and industrial developments.

¹³ Section 193.461(1), F.S.

¹⁴ Section 193.461, F.S.

¹⁵ Section 193.461(3)(b), F.S.

¹⁶ Section 193.461(3)(c), F.S.

¹⁷ Section 193.461(3)(d), F.S.

¹⁸ Section 193.461(7), F.S.

¹⁹ Compare s. 193.461(6), F.S. with s. 193.011, F.S.

²⁰ Section 193.461(6)(c), F.S. This treatment of these structures applies when using the income approach in determining value.

²¹ Section 163.3162, F.S.

²² See the Florida Right to Farm Act, section 823.14, F.S.

²³ A nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress. Section 125.01(1)(r), F.S.

²⁴ *Id.*

²⁵ *Id.*

- The land use element of the plan designates proposed future general distribution, location, and extent of the uses of land. Specified use designations include those for residential, commercial, industry, agriculture, recreation, conservation, education, and public facilities.²⁶
- The housing element of the plan sets forth guidelines and strategies for the creation and preservation of affordable housing for all current and anticipated future residents of the jurisdiction, elimination of substandard housing conditions, provision of adequate sites for future housing, and distribution of housing for a range of incomes and types.²⁷

Local governments regulate aspects of land development by enacting ordinances that address local zoning, rezoning, subdivision, building construction, landscaping, tree protection, or sign regulations or any other regulations controlling the development of land.²⁸

Zoning

Zoning maps and zoning districts are adopted by a local government for developments within each land use category or sub-category. While land uses are general in nature, one or more zoning districts may apply within each land use designation.²⁹ Common regulations on buildings within the zoning map districts include density,³⁰ height and bulk of buildings, setbacks, and parking requirements.³¹ Zoning regulations also include acceptable uses of property for other categories of land, such as agricultural or industrial.

If a landowner believes that a proposed development may have merit but it does not meet the requirements of a zoning map in a jurisdiction, the landowner can seek a rezoning through a rezoning application which is reviewed by the local government and voted on by the governing body.³² If a property has unique circumstances or small nonconformities but otherwise meets zoning regulations, local governments may ease restrictions on certain regulations such as building size or setback through an application for a variance.³³ However, any action to rezone or grant a variance must be consistent with the local government's comprehensive plan.

²⁶ Section 163.3177(6)(a), F.S.

²⁷ Section 163.3177(6)(f), F.S.

²⁸ See ss. 163.3164 and 163.3213, F.S. Pursuant to s. 163.3213, F.S., substantially affected persons have the right to maintain administrative actions which assure that land development regulations implement and are consistent with the local comprehensive plan.

²⁹ INDIAN RIVER CNTY., *General Zoning Questions*,

<https://www.ircgov.com/communitydevelopment/planning/FAQ.htm#zoning1> (last visited Mar 31, 2023).

³⁰ "Density" means an objective measurement of the number of people or residential units allowed per unit of land, such as residents or employees per acre. Section 163.3164(12), F.S.

³¹ INDIAN RIVER CNTY., *supra* note 29.

³² See, e.g., CITY OF TALLAHASSEE, *Application For Rezoning Review*, available at:

<https://www.talgov.com/Uploads/Public/Documents/place/zoning/cityrezinfsh.pdf> (last visited Mar. 31, 2023).

³³ See, e.g., CITY OF TALLAHASSEE, *Variance and Appeals*, available at:

https://www.talgov.com/Uploads/Public/Documents/growth/forms/boaa_variance.pdf (last visited Mar. 31, 2023) and SEMINOLE CNTY., *Variance Process & Requirements*, <https://www.seminolecountyfl.gov/departments-services/development-services/planning-development/boards/board-of-adjustment/variance-process-requirements.stml> (last visited Mar. 31, 2023).

Migrant and Seasonal Farmworkers

Migrant farmworkers are defined as people who are or have been employed in hand labor operations in planting, cultivating, or harvesting agricultural crops within the last 12 months and who have changed residence for purposes of employment in agriculture within the last 12 months.³⁴ Outreach, employment, and other services targeted to migrant farmworkers are regulated by federal law and administered by various state and local agencies, including the Department of Economic Opportunity's Migrant and Seasonal Farmworker Services program.³⁵

Migrant farmworker housing is regulated by the Florida Department of Health in coordination with local health departments and federal law.³⁶ Migrant farmworker housing may include residential property, including mobile homes or a migrant labor camp consisting of dormitories constructed and operated as living quarters for migrant farmworkers.³⁷ Establishment of such housing requires advance notice, inspections, and permitting based on standards of construction, sanitation, equipment, and operation, as well as compliance with inspections during use.³⁸

Employment Verification

Under the Immigration Reform and Control Act of 1986 (IRCA),³⁹ it is illegal for any United States employer to knowingly:

- Hire, recruit, or refer for a fee an alien knowing he or she is unauthorized to work;
- Continue to employ an alien knowing he or she has become unauthorized; or
- Hire, recruit or refer for a fee, any person (citizen or alien) without following the record keeping requirements of the IRCA.⁴⁰

Under Florida law, public employers and their contractors, and subcontractors thereof, are required to register and use E-Verify to verify the work authorization status of all newly hired employees.⁴¹ A private employer that transacts business in Florida, has a license issued by an agency, and employs workers in Florida is required to use the I-9 Form or E-Verify or a substantially equivalent system to verify that new hires or retained contract employees are authorized to work in the United States.⁴²

III. Effect of Proposed Changes:

Section 1 amends s. 125.01, F.S., regarding special assessments. Current law provides that a county may not levy special assessments for the provision of fire protection services on agricultural lands unless the land contains a residential dwelling of any value, or a nonresidential

³⁴ Section 381.008(4), F.S.

³⁵ FLA. DEP'T OF ECON. OPPORTUNITY, *Migrant and Seasonal Farmworker Services*, <https://floridajobs.org/office-directory/division-of-workforce-services/workforce-programs/migrant-and-seasonal-farmworker-services> (last visited Mar. 31, 2023).

³⁶ Sections 381.008-381.00897, F.S.

³⁷ Section 381.008(5) and (8), F.S.

³⁸ Section 381.0083, F.S.

³⁹ Pub. L. No. 99-603, 100 Stat. 3359.

⁴⁰ 8 U.S.C. s. 1324a.

⁴¹ Section 448.095(2), F.S.

⁴² Section 448.095(3), F.S.

farm building which exceeds a just value of \$10,000. The bill prohibits counties from levying any special assessments on lands classified as agricultural lands.

Section 2 amends s. 163.3162, F.S., to define “agricultural employee” as a person who:

- Produces a farm product;
- Is seasonally or annually employed in agricultural production;
- Is lawfully present in the United States;
- Is allowed, and remains allowed, to work; and
- Has been verified according to the state’s employment eligibility verification requirements.

The bill provides that the construction or installation of housing for agricultural employees is an authorized use on land zoned for agricultural use and operated as a bona fide farm. Housing authorized under this section:

- May not exceed 7,500 square feet per parcel of land;
- Must meet all local and state building standards for securing a certificate of occupancy; and
- Does not require approval by ordinance or resolution of the jurisdiction in which the land is located.

The bill further provides that if agricultural operations are discontinued on the property for at least 3 years and the land is no longer classified as agricultural, housing established under this section is no longer eligible for residential use without further approval under the local jurisdiction’s zoning and land use regulations.

Section 3 amends s. 193.461, F.S., to preempt a local government from adopting land use or zoning restrictions, conditions, or regulations requiring the termination of an agricultural classification for any property or the surrender of an agricultural classification for any property by the property owner, if the property is used for bona fide agricultural purposes. Such restrictions, conditions, or regulations adopted before July 1, 2023, are invalid and unenforceable.

Section 4 amends s. 381.0065, F.S., to provide that the Florida Department of Environmental Protection may review applications, perform site inspections, and issue permits for the use of holding tanks, privies, portable toilet services, or any other toilet facility intended for use on a permanent or nonpermanent basis placed on lands classified as agricultural. Current law is silent on the use of such facilities on agricultural lands, referring only specifically to use on construction sites while workers are present.

Section 5 provides that the bill shall take effect July 1, 2023.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, Section 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise

revenue in the aggregate, as such authority existed on February 1, 1989. Laws having an “insignificant fiscal impact” are exempt from the mandate requirements, which for Fiscal Year 2022-2023 is forecast at approximately \$2.3 million.^{43,44}

The Revenue Estimating Conference adopted an impact for section 3 relating to agricultural land zoning restrictions and determined that this section does not have an impact because it reflects current law and current administration.⁴⁵ The Conference has determined that language prohibiting special assessments of agricultural lands will reduce local revenues by \$23.7 million for FY 2023-24.⁴⁶ Therefore, the mandates provisions of Art. VII, s. 18 of the Florida Constitution may apply.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the Florida Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference has determined that section 3 has no impact.⁴⁷ The Conference has determined that language included in section 1 will reduce local government revenues by \$23.7 million for FY 2023-24.⁴⁸

⁴³ FLA. CONST. art. VII, s. 18(d).

⁴⁴ An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year times \$0.10. See FLA. SENATE COMM. ON CMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf>.

⁴⁵ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: SB 1184/HB 1343*, 282-83, (Mar. 24, 2023), available at: <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/page282-283.pdf> [hereinafter EDR 3/24].

⁴⁶ OFF. OF ECON. & DEMOGRAPHIC RSCH., *Revenue Estimating Conference Impact Results: CS/HB 1343*, 377-78, (Apr. 7, 2023), available at: <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2023/pdf/impact0407.pdf> [hereinafter EDR 4/7].

⁴⁷ EDR 3/24 at 283.

⁴⁸ EDR 4/7 at 378.

B. Private Sector Impact:

Businesses employing and housing migrant farmworkers will benefit from a variety of provisions of the bill creating certain property rights and reducing special assessments.

C. Government Sector Impact:

Local governments will be negatively impacted to the extent that prohibiting special assessments reduces revenue.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 125.01, 163.3162, 193.461, and 381.0065.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

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

CS/CS by Finance and Tax on April 12, 2023:

The CS:

- Revises the prohibition on special assessments to apply to all special assessments on agricultural lands;
- Defines “agricultural employee” and incorporates the term in language authorizing housing on agricultural lands for such employees; and
- Removes a section from the bill that would have created a sales tax credit for the rental or purchase of migrant farmworker housing.

CS by Community Affairs on March 22, 2023:

The CS:

- Increases the maximum size of permitted housing for migrant farmworkers on agricultural land from 5,000 to 7,500 square feet per parcel;
- Provides that such housing is not eligible for residential uses without further jurisdiction approval if the property ceases farming operations and loses agricultural classification; and
- Updates references throughout to “migrant farmworkers” to read “legal migrant farmworkers.”

B. Amendments:

None.

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



247198

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/12/2023	.	
	.	
	.	
	.	

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

Senate Amendment (with title amendment)

Delete lines 50 - 169
and insert:
a county may not levy special assessments ~~for the provision of~~
~~fire protection services~~ on lands classified as agricultural
lands under s. 193.461 ~~unless the land contains a residential~~
~~dwelling or nonresidential farm building, with the exception of~~
~~an agricultural pole barn, provided the nonresidential farm~~
~~building exceeds a just value of \$10,000. Such special~~



247198

11 ~~assessments must be based solely on the special benefit accruing~~
12 ~~to that portion of the land consisting of the residential~~
13 ~~dwelling and curtilage, and qualifying nonresidential farm~~
14 ~~buildings. As used in this paragraph, the term "agricultural~~
15 ~~pole barn" means a nonresidential farm building in which 70~~
16 ~~percent or more of the perimeter walls are permanently open and~~
17 ~~allow free ingress and egress.~~

18 Section 2. Present paragraphs (a) through (d) of subsection
19 (2) of section 163.3162, Florida Statutes, are redesignated as
20 paragraphs (b) through (e), respectively, a new paragraph (a) is
21 added to that subsection, and subsection (5) is added to that
22 section, to read:

23 163.3162 Agricultural Lands and Practices.—

24 (2) DEFINITIONS.—As used in this section, the term:

25 (a) "Agricultural employee" means a person who produces a
26 farm product as defined in s. 823.14(3); is seasonally or
27 annually employed in agricultural production; is lawfully
28 present in the United States; is allowed to work at the time of
29 employment and remains so throughout the duration of that
30 employment; and has been verified through the process provided
31 in s. 448.095.

32 (5) AGRICULTURAL EMPLOYEE HOUSING.—

33 (a) The construction or installation of housing for
34 agricultural employees as defined in this section is authorized
35 on land zoned for agricultural use which is operated as a bona
36 fide farm.

37 (b) Construction or installation of housing under this
38 subsection:

39 1. May not exceed 7,500 square feet per parcel of land;



247198

40 2. Must meet all local and state building standards for
41 securing a residential certificate of occupancy; and

42 3. Does not require approval by ordinance or resolution of
43 the governmental entity where the land is located.

44 (c) If agricultural operations are discontinued on the
45 property for a minimum of 3 years and the agricultural land
46 classification of the property is no longer valid, the
47 agricultural employee housing is no longer eligible for the
48 residential uses as provided for in this section unless and
49 until approved by the local jurisdiction under its zoning and
50 land use regulations for the intended nonagricultural use.

51 Section 3. Paragraph (b) of subsection (3) of section
52 193.461, Florida Statutes, is amended to read:

53 193.461 Agricultural lands; classification and assessment;
54 mandated eradication or quarantine program; natural disasters.-

55 (3)

56 (b) Subject to the restrictions specified in this section,
57 only lands that are used primarily for bona fide agricultural
58 purposes shall be classified as agricultural. The term "bona
59 fide agricultural purposes" means good faith commercial
60 agricultural use of the land.

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

64 a. The length of time the land has been so used.

65 b. Whether the use has been continuous.

66 c. The purchase price paid.

67 d. Size, as it relates to specific agricultural use, but a
68 minimum acreage may not be required for agricultural assessment.



247198

69 e. Whether an indicated effort has been made to care
70 sufficiently and adequately for the land in accordance with
71 accepted commercial agricultural practices, including, without
72 limitation, fertilizing, liming, tilling, mowing, reforesting,
73 and other accepted agricultural practices.

74 f. Whether the land is under lease and, if so, the
75 effective length, terms, and conditions of the lease.

76 g. Such other factors as may become applicable.

77 2. Offering property for sale does not constitute a primary
78 use of land and may not be the basis for denying an agricultural
79 classification if the land continues to be used primarily for
80 bona fide agricultural purposes while it is being offered for
81 sale.

82 3. A local government may not adopt a land use or zoning
83 restriction, condition, or regulation that requires the
84 termination of an agricultural classification for any property
85 or the surrender of an agricultural classification for any
86 property by the property owner if the property is used for bona
87 fide agricultural purposes as defined in this section. Such
88 restrictions, conditions, or regulations adopted before July 1,
89 2023, are invalid and unenforceable.

90
91 ===== T I T L E A M E N D M E N T =====

92 And the title is amended as follows:

93 Delete lines 3 - 25

94 and insert:

95 125.01, F.S.; prohibiting a county from levying
96 special assessments on certain lands; deleting
97 exceptions; deleting the definition of the term



247198

98 "agricultural pole barn"; amending s. 163.3162, F.S.;
99 defining the term "agricultural employee"; authorizing
100 construction or installation of housing for
101 agricultural employees on certain lands; providing
102 requirements for such housing; exempting such housing
103 from certain local government approval; providing
104 limitations on eligibility for residential uses of
105 certain property; amending s. 193.461, F.S.;
106 prohibiting local governments from adopting land use
107 or zoning restrictions, conditions, or regulations
108 that require termination or surrender of agricultural
109 classifications for certain property; providing that
110 such restrictions, conditions, or regulations adopted
111 before a specified date are invalid and unenforceable;
112 amending s.

By the Committee on Community Affairs; and Senator Collins

578-02921-23

20231184c1

1 A bill to be entitled
 2 An act relating to agricultural lands; amending s.
 3 125.01, F.S.; increasing the nonresidential farm
 4 building just value threshold for certain special
 5 assessments; amending s. 163.3162, F.S.; authorizing
 6 construction or installation of housing for legal
 7 migrant farmworkers on certain lands; providing
 8 requirements for such housing; exempting such housing
 9 from certain local government approval; providing
 10 limitations on eligibility for residential uses of
 11 certain property; amending s. 193.461, F.S.;
 12 prohibiting local governments from adopting land use
 13 or zoning restrictions, conditions, or regulations
 14 that require termination or surrender of agricultural
 15 classifications for certain property; providing that
 16 such restrictions, conditions, or regulations adopted
 17 before a specified date are invalid and unenforceable;
 18 amending s. 212.096, F.S.; providing tax credits for
 19 the rental or purchase of specified housing for legal
 20 migrant farmworkers; providing requirements for
 21 claiming the tax credit; specifying procedures for the
 22 governing body when an application for tax credit is
 23 received; requiring that applications for tax credit
 24 be received by a certain timeframe; conforming a
 25 provision to changes made by the act; amending s.
 26 381.0065, F.S.; requiring the Department of
 27 Environmental Protection to permit and inspect toilet
 28 facilities placed on lands classified as agricultural
 29 for certain use; providing an effective date.

Page 1 of 7

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

578-02921-23

20231184c1

30
 31 Be It Enacted by the Legislature of the State of Florida:
 32
 33 Section 1. Paragraph (r) of subsection (1) of section
 34 125.01, Florida Statutes, is amended to read:
 35 125.01 Powers and duties.—
 36 (1) The legislative and governing body of a county shall
 37 have the power to carry on county government. To the extent not
 38 inconsistent with general or special law, this power includes,
 39 but is not restricted to, the power to:
 40 (r) Levy and collect taxes, both for county purposes and
 41 for the providing of municipal services within any municipal
 42 service taxing unit, and special assessments; borrow and expend
 43 money; and issue bonds, revenue certificates, and other
 44 obligations of indebtedness, which power shall be exercised in
 45 such manner, and subject to such limitations, as may be provided
 46 by general law. There shall be no referendum required for the
 47 levy by a county of ad valorem taxes, both for county purposes
 48 and for the providing of municipal services within any municipal
 49 service taxing unit. Notwithstanding any other provision of law,
 50 a county may not levy special assessments for the provision of
 51 fire protection services on lands classified as agricultural
 52 lands under s. 193.461 unless the land contains a residential
 53 dwelling or nonresidential farm building, with the exception of
 54 an agricultural pole barn, provided the nonresidential farm
 55 building exceeds a just value of \$350,000 ~~\$10,000~~. Such special
 56 assessments must be based solely on the special benefit accruing
 57 to that portion of the land consisting of the residential
 58 dwelling and curtilage, and qualifying nonresidential farm

Page 2 of 7

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

578-02921-23

20231184c1

59 buildings. As used in this paragraph, the term "agricultural
60 pole barn" means a nonresidential farm building in which 70
61 percent or more of the perimeter walls are permanently open and
62 allow free ingress and egress.

63 Section 2. Subsection (5) is added to section 163.3162,
64 Florida Statutes, to read:

65 163.3162 Agricultural Lands and Practices.—

66 (5) FARMWORKER HOUSING.—

67 (a) The construction or installation of housing for legal
68 migrant farmworkers as defined in s. 381.008(4) is authorized on
69 land zoned for agricultural use which is operated as a bona fide
70 farm.

71 (b) Construction or installation of housing under this
72 subsection:

73 1. May not exceed 7,500 square feet per parcel of land;

74 2. Must meet all local and state building standards for
75 securing a residential certificate of occupancy; and

76 3. Does not require approval by ordinance or resolution of
77 the governmental entity where the land is located.

78 (c) If agricultural operations are discontinued on the
79 property for a minimum of 3 years and the agricultural land
80 classification of the property is no longer valid, the legal
81 migrant farmworker housing is no longer eligible for the
82 residential uses as provided for in this section unless and
83 until approved by the local jurisdiction under its zoning and
84 land use regulations for the intended nonagricultural use.

85 Section 3. Paragraph (b) of subsection (3) of section
86 193.461, Florida Statutes, is amended to read:

87 193.461 Agricultural lands; classification and assessment;

578-02921-23

20231184c1

88 mandated eradication or quarantine program; natural disasters.—

89 (3)

90 (b) Subject to the restrictions specified in this section,
91 only lands that are used primarily for bona fide agricultural
92 purposes shall be classified as agricultural. The term "bona
93 fide agricultural purposes" means good faith commercial
94 agricultural use of the land.

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

98 a. The length of time the land has been so used.

99 b. Whether the use has been continuous.

100 c. The purchase price paid.

101 d. Size, as it relates to specific agricultural use, but a
102 minimum acreage may not be required for agricultural assessment.

103 e. Whether an indicated effort has been made to care
104 sufficiently and adequately for the land in accordance with
105 accepted commercial agricultural practices, including, without
106 limitation, fertilizing, liming, tilling, mowing, reforestation,
107 and other accepted agricultural practices.

108 f. Whether the land is under lease and, if so, the
109 effective length, terms, and conditions of the lease.

110 g. Such other factors as may become applicable.

111 2. Offering property for sale does not constitute a primary
112 use of land and may not be the basis for denying an agricultural
113 classification if the land continues to be used primarily for
114 bona fide agricultural purposes while it is being offered for
115 sale.

116 3. A local government may not adopt a land use or zoning

578-02921-23 20231184c1

117 restriction, condition, or regulation that requires the
 118 termination of an agricultural classification for any property
 119 or the surrender of an agricultural classification for any
 120 property by the property owner if the property is used for bona
 121 fide agricultural purposes as defined in this section. Such
 122 restrictions, conditions, or regulations adopted before July 1,
 123 2023, are invalid and unenforceable.

124 Section 4. Present subsections (4) through (12) of section
 125 212.096, Florida Statutes, are redesignated as subsections (5)
 126 through (13), respectively, a new subsection (4) is added to
 127 that section, and present subsection (12) of that section is
 128 amended, to read:

129 212.096 Sales, rental, storage, use tax; enterprise zone
 130 jobs credit against sales tax.—

131 (4) (a) Upon an affirmative showing by an eligible business
 132 to the satisfaction of the department that the requirements of
 133 this section have been met, the business is allowed a credit
 134 against the tax remitted under this chapter.

135 (b) The credit must be computed as 100 percent of all state
 136 sales tax that would be due on the:

137 1. Rental of housing, including a building, manufactured
 138 home, mobile home, dormitory, barracks, motel, or hotel for
 139 housing two or more legal migrant farmworkers as defined in s.
 140 381.008(4);

141 2. Purchase of a mobile home as defined in s. 320.01(2) (a)
 142 for housing two or more legal migrant farmworkers as defined in
 143 s. 381.008(4); or

144 3. Purchase of a manufactured home as defined in s.
 145 320.01(2) (b) for housing two or more legal migrant farmworkers

578-02921-23 20231184c1

146 as defined in s. 381.008(4).

147 (c) To claim this credit, an eligible employer must, under
 148 oath with the governing body where the property is located, file
 149 a statement that includes all of the following:

150 1. For each legal migrant farmworker for whom this credit
 151 is claimed, the farmworker's name and place of permanent
 152 residence, and documentation that the farmworker is legally
 153 eligible for participation in the workforce.

154 2. The name and address of the eligible business.

155 3. The hourly wages paid to the legal migrant farmworker.

156 (d) Within 10 working days after receipt of the application
 157 for credit, the governing body shall review the application to
 158 determine if it contains all the information required pursuant
 159 to this subsection and meets the criteria set out in this
 160 section. The governing body shall certify all applications that
 161 contain the information required pursuant to this subsection and
 162 meet the criteria set out in this section as eligible to receive
 163 the credit.

164 (e) All applications for a credit pursuant to this
 165 subsection must be submitted to the department within 6 months
 166 after the employee is hired.

167 (12) This section, except for subsection ~~(12)~~ ~~(11)~~, expires
 168 on the date specified in s. 290.016 for the expiration of the
 169 Florida Enterprise Zone Act.

170 Section 5. Paragraph (m) of subsection (3) of section
 171 381.0065, Florida Statutes, is amended to read:

172 381.0065 Onsite sewage treatment and disposal systems;
 173 regulation.—

174 (3) DUTIES AND POWERS OF THE DEPARTMENT OF ENVIRONMENTAL

578-02921-23

20231184c1

175 PROTECTION.—The department shall:

176 (m) Permit and inspect portable or temporary toilet
177 services and holding tanks. The department shall review
178 applications, perform site evaluations, and issue permits for
179 the temporary use of holding tanks, privies, portable toilet
180 services, or any other toilet facility that is intended for use
181 on a permanent or nonpermanent basis, including facilities
182 placed on lands classified as agricultural pursuant to s.
183 193.461 or construction sites when workers are present. The
184 department may specify standards for the construction,
185 maintenance, use, and operation of any such facility for
186 temporary use.

187 Section 6. This act shall take effect July 1, 2023.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Agriculture, *Chair*
Appropriations Committee on Education
Appropriations Committee on Transportation, Tourism,
and Economic Development
Education Postsecondary
Education Pre-K -12
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security

SELECT COMMITTEE:

Select Committee on Resiliency

JOINT COMMITTEE:

Joint Select Committee on Collective Bargaining

SENATOR JAY COLLINS

14th District

March 22, 2023

Senator Blaise Ingoglia
312 Senate Building
404 South Monroe Street
Tallahassee, FL 32399

Chair Ingoglia,

I respectfully request that SB 1184 – Agricultural Lands be placed on the next available agenda for the Finance and Tax Committee. This bill is crucial for national security by allowing farmers to compete on a level playing field with foreign nations in order to ensure a robust and safe domestic supply of food.

Should you have any questions or concerns, please feel free to contact my office. Thank you in advance for your consideration.

Thank you,

A handwritten signature in black ink, appearing to read "Jay Collins", with a horizontal line underneath.

Cc: Robert Babin, Staff Director
Stephanie Bell-Parke, Committee Administrative Assistant

REPLY TO:

- 405 North Reo Street, Suite 170, Tampa, Florida 33609 (813) 281-2538
- 305 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 387-4014

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

4/12/23

Meeting Date

Finance & Tax

Committee

The Florida Senate APPEARANCE RECORD

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

1184

Bill Number or Topic

Amendment Barcode (if applicable)

Name Jim Spratt

Phone 850-228-1296

Address 119 S Monroe St.

Street

Email Jim@maguoliastrategiesllc.com

TLH

City

FL

State

32301

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

FLORIDA NURSERY, GROWERS & LANDSCAPE ASSOCIATION

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

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

S-001 (08/10/2021)

The Florida Senate
APPEARANCE RECORD

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

4/12/23
Meeting Date

SB 1184
Bill Number or Topic

Finance and Tax
Committee

Amendment Barcode (if applicable)

Name Landon Hoffman 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:

Florida Citrus Mutual

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

4/12/23

Meeting Date

Finance & Tax

Committee

1189

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Adam Basford

Phone

352 538 4299

Address

516 N Adams

Email

abasford@aif.com

Street

Tallahassee

State

FL

Zip

32301

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:

Associated Industries of FL

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.

The Florida Senate

APPEARANCE RECORD

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

SB 1184

Bill Number or Topic

Amendment Barcode (if applicable)

4/12/2023

Meeting Date

Finance & Tax

Committee

Name

Tripp Hunter

Phone

850-408-6092

Address

119 S Monroe St

Email

tripp.hunter@ffva.com

Street

Killbucksec

City

FL

State

32312

Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

Florida Fruit & Vegetable Association

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.

The Florida Senate

APPEARANCE RECORD

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

1/12/23

Meeting Date

1184

Bill Number or Topic

Finance & Tax

Committee

Amendment Barcode (if applicable)

Name Courtney Larkin

Phone 850-209-0061

Address 310 W College Avenue
Street

Email Courtney.Larkin@FFBF.org

Tallahassee
City

FL
State

32303
Zip

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

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without compensation or sponsorship.

I am a registered lobbyist, representing:

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

Florida Farm Bureau Federation

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

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

S-001 (08/10/2021)

4/12/23

Meeting Date

Finance + Tax

Committee

The Florida Senate APPEARANCE RECORD

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

1184

Bill Number or Topic

Amendment Barcode (if applicable)

Name

JEFF SCALA

Phone

(850) 487-0697

Address

100 S Monroe

Email

jseala@fl-counties.com

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

For

Against

Information

OR

Waive Speaking:

In Support

Against

PLEASE CHECK ONE OF THE FOLLOWING:

I am appearing without
compensation or sponsorship.

I am a registered lobbyist,
representing:

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

Florida Association of Counties

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

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

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

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

4-12-23

Meeting Date

F+T

Committee

1184

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Chris Doolin

Phone

850-508-3492

Address

1018 THOMASVILLE Rd

Email

cdoolin@doolinand

Street

Tall.

City

Fl.

State

32303

Zip

CSOC-
COM

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:

SMALL COUNTY COALITION

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

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

S-001 (08/10/2021)



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Appropriations, *Chair*
Appropriations Committee on Education
Banking and Insurance
Finance and Tax
Health Policy
Judiciary
Rules
Transportation

JOINT COMMITTEE:

Joint Legislative Budget Commission, *Alternating Chair*

SENATOR DOUG BROXSON

1st District

April 12, 2023

The Honorable Blaise Ingoglia, Chair
Committee on Finance and Tax
215 Knott Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Ingoglia,

I respectfully request an excused absence from the Committee on Finance and Tax meeting scheduled for April 12, 2023.

Please let me know if I may be of any further assistance with this request.

Respectfully,

A handwritten signature in dark ink, appearing to read "Doug Broxson", written in a cursive style.

Senator Doug Broxson
District 1

REPLY TO:

- 418 West Garden Street, Room 403, Pensacola, Florida 32502 (850) 595-1036
- 208 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5001

Senate's Website: www.flsenate.gov

KATHLEEN PASSIDOMO
President of the Senate

DENNIS BAXLEY
President Pro Tempore

CourtSmart Tag Report

Room: SB 37

Case No.:

Type:

Caption: 4/12/23 Finance and Tax

Judge:

Started: 4/12/2023 9:33:44 AM

Ends: 4/12/2023 10:52:43 AM

Length: 01:19:00

9:33:42 AM Chair Ingoglia opens meeting
9:33:51 AM Roll call
9:34:14 AM A quorum is present
9:34:29 AM Chair makes opening remarks re agenda
9:35:05 AM SB 474 by Sen. Garcia
9:35:12 AM Sen. Garcia explains the bill
9:38:26 AM Questions
9:38:36 AM Sen Berman question
9:38:48 AM Sen Garcia requests Nelson Diaz to respond
9:39:14 AM Chair asks that Mr. Diaz wait to address in public testimony
9:39:19 AM Sen. Boyd question
9:39:32 AM Sen. Garcia responds
9:40:05 AM Follow up by Sen. Boyd
9:40:20 AM Sen. Garcia responds
9:41:21 AM Sen. Torres question
9:41:32 AM Sen. Garcia responds
9:42:21 AM Follow up by Sen. Torres
9:42:31 AM Sen. Garcia responds
9:42:35 AM Sen. Torres
9:42:42 AM Sen. Garcia
9:42:51 AM Sen. Torres
9:42:56 AM Sen. Garcia
9:43:33 AM Sen. Torres
9:43:39 AM Sen. Garcia
9:43:53 AM Nelson Diaz, Fairness in Taxation, to respond to member questions
9:47:48 AM Travis Moore, Florida Property Taxpayers Assoc., waives in support
9:47:56 AM Loren Levy, Property Appraisers' Assoc. of Florida, speaking against
9:51:59 AM Sen. Pizzo question
9:52:10 AM Mr. Levy responds
9:52:19 AM Sen. Pizzo follow up
9:52:29 AM Mr. Levy responds
9:52:45 AM Sen. Pizzo
9:52:53 AM Mr. Levy
9:53:45 AM Sen. Hutson question
9:53:53 AM Mr. Levy responds
9:54:32 AM Sen. Hutson follow up
9:54:42 AM Mr. Levy responds
9:55:04 AM Sen. Torres question
9:55:12 AM Mr. Levy responds
9:55:48 AM Sen. Mayfield question
9:56:32 AM Mr. Levy responds
9:58:14 AM Sen. Mayfield follow up
9:58:20 AM Mr. Levy responds
9:59:02 AM Sen Mayfield
9:59:13 AM Mr. Levy
10:01:01 AM Sen. Mayfield
10:01:10 AM Mr. Levy
10:02:27 AM Debate
10:02:33 AM Sen. Berman
10:03:10 AM Sen. Torres
10:04:11 AM Sen Pizzo
10:04:58 AM Chair Ingoglia makes additional comments

10:06:06 AM Sen. Garcia to close
10:06:57 AM Roll call vote
10:07:29 AM SB 990 by Grall
10:07:36 AM Sen. Grall to explain the bill
10:09:52 AM Questions
10:10:00 AM Sen Torres question
10:10:10 AM Sen. Grall responds
10:11:03 AM Sen. Torres follow up
10:11:09 AM Sen. Grall responds
10:12:09 AM Sen. Berman question
10:12:21 AM Sen. Grall responds
10:12:49 AM Sen. Berman clarifies her question
10:12:57 AM Sen. Grall responds
10:13:51 AM Sen. Torres question
10:14:05 AM Sen. Grall responds
10:15:34 AM Sen. Grall to explain amendment 315586
10:15:59 AM Amendment adopted
10:16:12 AM Sarah Katherine Massey, Florida Chamber of Commerce, waives in support
10:16:24 AM Michele Watson, Florida Alliance of Children's Councils & Trusts, waives in support
10:16:31 AM Tara Reid-Cherry, Children's Movement of Florida, waives in support
10:16:40 AM David Daniel, Florida Assoc. of Child Care Management, waives in support
10:16:45 AM Sen. Berman in debate
10:17:33 AM Sen. Grall to close
10:18:41 AM Roll call vote
10:19:14 AM SB 566
10:19:19 AM Sen. Wright to explain the bill
10:20:24 AM No questions
10:20:33 AM Jeff Sharkey, Wendover Housing Partners, waives in support
10:20:51 AM No debate
10:20:58 AM Sen. Wright to close
10:21:05 AM Roll call vote
10:21:37 AM SB 1184
10:21:44 AM Sen. Collins to explain bill
10:22:34 AM No questions
10:22:42 AM Sen. Collins to explain amendment #247198
10:23:17 AM Questions
10:23:24 AM Sen. Berman
10:23:31 AM Sen. Collins responds
10:24:40 AM No debate
10:24:49 AM Amendment is adopted
10:24:59 AM back on bill
10:25:03 AM Sen. Pizzo question
10:25:11 AM Sen. Collins responds
10:25:18 AM Sen. Pizzo
10:25:28 AM Sen. Collins
10:25:42 AM Sen. Pizzo
10:25:50 AM Sen. Collins
10:26:37 AM Chair addresses Sen. Pizzo's question
10:26:57 AM Sen. Torres question
10:27:03 AM Sen. Collins responds
10:27:38 AM Sen. Torres
10:27:47 AM Sen. Collins
10:28:32 AM Sen. Torres
10:28:40 AM Sen. Collins
10:28:53 AM Sen. Torres
10:28:59 AM Sen. Collins
10:29:14 AM Jim Spratt, Florida Nursery, Growers and Landscape Assoc., waives in support
10:29:21 AM Landon Hoffman, Florida Citrus Mutual, waives in support
10:29:26 AM Adam Basford, Associated Industries of FL, waives in support
10:29:30 AM Tripp Hunter, Florida Fruit & Vegetable Assoc., waives in support
10:29:35 AM Courtney Larkin, Florida Farm Bureau Federation, waives in support
10:29:40 AM Jeff Scala, Florida Association of Counties, speaking in opposition

10:33:02 AM Chris Doolin, Small County Coalition, speaking in opposition
10:35:05 AM Sen. Mayfield question
10:35:27 AM Mr. Doolin defers to Mr. Scala
10:35:41 AM Mr. Scala responds
10:35:47 AM Sen. Mayfield follow up
10:35:56 AM Mr. Scala responds
10:36:11 AM Sen. Mayfield clarifies question
10:36:21 AM Mr. Doolin responds
10:36:41 AM Sen. Mayfield
10:36:51 AM Mr. Doolin and Mr. Scala respond
10:37:03 AM Sen. Pizzo question
10:37:11 AM Mr. Doolin responds
10:37:29 AM Debate
10:37:35 AM Sen. Pizzo in debate
10:39:50 AM Sen. Mayfield in debate
10:41:19 AM Sen. Torres in debate
10:42:18 AM Sen. Collins to close
10:45:14 AM roll call vote
10:45:47 AM Chair Ingoglia addresses tax concepts under consideration for next week's agenda
10:47:42 AM Chair states that tax package is being prepared
10:51:51 AM Chair asks if there are any votes after
10:52:28 AM Sen. Boyd moves to adjourn