



LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/2R	.	Floor: C
04/29/2021 11:49 AM	.	04/30/2021 02:02 PM
	.	

Senator Rodriguez moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Effective upon this act becoming a law, section 193.019, Florida Statutes, is repealed.

Section 2. Paragraph (a) of subsection (3) and paragraph (b) of subsection (4) of section 193.155, Florida Statutes, are amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving



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12 the homestead exemption after January 1, 1994, shall be assessed
13 at just value as of January 1 of the year in which the property
14 receives the exemption unless the provisions of subsection (8)
15 apply.

16 (3) (a) Except as provided in this subsection or subsection
17 (8), property assessed under this section shall be assessed at
18 just value as of January 1 of the year following a change of
19 ownership. Thereafter, the annual changes in the assessed value
20 of the property are subject to the limitations in subsections
21 (1) and (2). For the purpose of this section, a change of
22 ownership means any sale, foreclosure, or transfer of legal
23 title or beneficial title in equity to any person, except if any
24 of the following apply:

25 1. Subsequent to the change or transfer, the same person is
26 entitled to the homestead exemption as was previously entitled
27 and:

28 a. The transfer of title is to correct an error;

29 b. The transfer is between legal and equitable title or
30 equitable and equitable title and no additional person applies
31 for a homestead exemption on the property;

32 c. The change or transfer is by means of an instrument in
33 which the owner is listed as both grantor and grantee of the
34 real property and one or more other individuals are additionally
35 named as grantee. However, if any individual who is additionally
36 named as a grantee applies for a homestead exemption on the
37 property, the application is considered a change of ownership;
38 ~~or~~

39 d. The change or transfer is by means of an instrument in
40 which the owner entitled to the homestead exemption is listed as



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41 both grantor and grantee of the real property and one or more
42 other individuals, all of whom held title as joint tenants with
43 rights of survivorship with the owner, are named only as
44 grantors and are removed from the title; or

45 e. The person is a lessee entitled to the homestead
46 exemption under s. 196.041(1).

47 2. Legal or equitable title is changed or transferred
48 between husband and wife, including a change or transfer to a
49 surviving spouse or a transfer due to a dissolution of marriage;

50 3. The transfer occurs by operation of law to the surviving
51 spouse or minor child or children under s. 732.401; ~~or~~

52 4. Upon the death of the owner, the transfer is between the
53 owner and another who is a permanent resident and who is legally
54 or naturally dependent upon the owner; or

55 5. The transfer occurs with respect to a property where all
56 of the following apply:

57 a. Multiple owners hold title as joint tenants with rights
58 of survivorship;

59 b. One or more owners were entitled to and received the
60 homestead exemption on the property;

61 c. The death of one or more owners occurs; and

62 d. Subsequent to the transfer, the surviving owner or
63 owners previously entitled to and receiving the homestead
64 exemption continue to be entitled to and receive the homestead
65 exemption.

66 (4)

67 (b) 1. Changes, additions, or improvements that replace all
68 or a portion of homestead property, including ancillary
69 improvements, damaged or destroyed by misfortune or calamity



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70 shall be assessed upon substantial completion as provided in
71 this paragraph. Such assessment must be calculated using ~~shall~~
72 ~~not increase~~ the homestead property's assessed value as of the
73 January 1 immediately before the date on which the damage or
74 destruction was sustained, subject to the assessment limitations
75 in subsections (1) and (2), when:

76 a. The square footage of the homestead property as changed
77 or improved does not exceed 110 percent of the square footage of
78 the homestead property before the damage or destruction; ~~or-~~

79 b. ~~Additionally, the homestead property's assessed value~~
80 ~~shall not increase if~~ The total square footage of the homestead
81 property as changed or improved does not exceed 1,500 square
82 feet. ~~Changes, additions, or improvements that do not cause the~~
83 ~~total to exceed 110 percent of the total square footage of the~~
84 ~~homestead property before the damage or destruction or that do~~
85 ~~not cause the total to exceed 1,500 total square feet shall be~~
86 ~~reassessed as provided under subsection (1).~~

87 2. The homestead property's assessed value must ~~shall~~ be
88 increased by the just value of that portion of the changed or
89 improved homestead property which is in excess of 110 percent of
90 the square footage of the homestead property before the damage
91 or destruction or of that portion exceeding 1,500 square feet.

92 3. Homestead property damaged or destroyed by misfortune or
93 calamity which, after being changed or improved, has a square
94 footage of less than 100 percent of the homestead property's
95 total square footage before the damage or destruction shall be
96 assessed pursuant to subsection (5).

97 4. Changes, additions, or improvements assessed pursuant to
98 this paragraph must be reassessed pursuant to subsection (1) in



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99 subsequent years. This paragraph applies to changes, additions,
100 or improvements commenced within 3 years after the January 1
101 following the damage or destruction of the homestead.

102 Section 3. Effective upon the effective date of the
103 amendment to the State Constitution proposed by HJR 1377, 2021
104 Regular Session, or a similar joint resolution having
105 substantially the same specific intent and purpose, if such
106 amendment to the State Constitution is approved at the general
107 election held in November 2022 or at an earlier special election
108 specifically authorized by law for that purpose, paragraph (b)
109 of subsection (4) of section 193.155, Florida Statutes, as
110 amended by this act, and paragraph (c) of that subsection are
111 amended to read:

112 193.155 Homestead assessments.—Homestead property shall be
113 assessed at just value as of January 1, 1994. Property receiving
114 the homestead exemption after January 1, 1994, shall be assessed
115 at just value as of January 1 of the year in which the property
116 receives the exemption unless the provisions of subsection (8)
117 apply.

118 (4)

119 (b)1. Changes, additions, or improvements that replace all
120 or a portion of homestead property, including ancillary
121 improvements, which was damaged or destroyed by misfortune or
122 calamity or which was voluntarily elevated shall be assessed
123 upon substantial completion as provided in this paragraph. Such
124 assessment must be calculated using the homestead property's
125 assessed value as of the January 1 immediately before the date
126 on which the damage or destruction was sustained or the property
127 was voluntarily elevated, subject to the assessment limitations



128 in subsections (1) and (2), when:

129 a. The square footage of the homestead property as changed,
130 ~~or~~ improved, or elevated does not exceed 110 percent of the
131 square footage of the homestead property before the damage, ~~or~~
132 destruction, or elevation; or

133 b. The total square footage of the homestead property as
134 changed, ~~or~~ improved, or elevated does not exceed 1,500 square
135 feet.

136 2. The homestead property's assessed value must be
137 increased by the just value of that portion of the changed, ~~or~~
138 improved, or elevated homestead property which is in excess of
139 110 percent of the square footage of the homestead property
140 before the qualifying damage, or destruction, or voluntary
141 elevation or of that portion exceeding 1,500 square feet.

142 3. Homestead property damaged, ~~or~~ destroyed, or voluntarily
143 elevated ~~by misfortune or calamity~~ which, after being changed or
144 improved, has a square footage of less than 100 percent of the
145 homestead property's total square footage before the qualifying
146 damage, or destruction, or voluntary elevation shall be assessed
147 pursuant to subsection (5).

148 4.a. Voluntarily elevated property qualifies under this
149 paragraph if, at the time the voluntary elevation commenced:

150 (I) The homestead property was not deemed uninhabitable in
151 part or in whole under state or local law;

152 (II) All ad valorem taxes, special assessments, county or
153 municipal utility charges, and other government-imposed liens
154 against the homestead property had been paid; and

155 (III) The homestead property did not comply with the
156 Federal Emergency Management Agency's National Flood Insurance



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157 Program requirements and Florida Building Code elevation
158 requirements and was elevated in compliance with such
159 requirements. The property owner must provide elevation
160 certificates for both the original and elevated homestead
161 property. As used in this paragraph, the term "voluntary
162 elevation" or "voluntarily elevated" means the elevation of an
163 existing nonconforming homestead property or the removal and
164 rebuilding of a nonconforming homestead property.

165 b. Conforming areas below an elevated structure designated
166 only for parking, storage, or access may not be included in the
167 110 percent calculation unless the area exceeds 110 percent of
168 the lowest level square footage before the voluntary elevation,
169 in which case the area in excess of 110 percent of the lowest
170 level square footage before the voluntary elevation shall be
171 included in the 110 percent calculation.

172 c. This paragraph does not apply to homestead property that
173 was voluntarily elevated if, after completion of the elevation,
174 there is a change in the classification of the property pursuant
175 to s. 195.073(1).

176 5.4. Changes, additions, or improvements assessed pursuant
177 to this paragraph must be reassessed pursuant to subsection (1)
178 in subsequent years. For changes, additions, or improvement made
179 to replace property that was damaged or destroyed by misfortune
180 or calamity, this paragraph applies to the changes, additions,
181 or improvements commenced within 3 years after the January 1
182 following the qualifying damage or destruction of the homestead
183 property.

184 (c) Changes, additions, or improvements that replace all or
185 a portion of real property that was damaged, ~~or~~ destroyed, or



186 voluntarily elevated by misfortune or calamity shall be assessed
187 upon substantial completion as if such qualifying damage, ~~or~~
188 destruction, or voluntary elevation had not occurred and in
189 accordance with paragraph (b) if the owner of such property:

190 1. Was permanently residing on such property when the
191 qualifying damage, ~~or~~ destruction, or voluntary elevation
192 occurred;

193 2. Was not entitled to receive homestead exemption on such
194 property as of January 1 of that year; and

195 3. Applies for and receives homestead exemption on such
196 property the following year.

197 Section 4. Paragraph (b) of subsection (6) of section
198 193.1554, Florida Statutes, is amended to read:

199 193.1554 Assessment of nonhomestead residential property.-

200 (6)

201 (b)1. Changes, additions, or improvements that replace all
202 or a portion of nonhomestead residential property, including
203 ancillary improvements, damaged or destroyed by misfortune or
204 calamity must be assessed upon substantial completion as
205 provided in this paragraph. Such assessment must be calculated
206 using ~~shall not increase~~ the nonhomestead property's assessed
207 value as of the January 1 immediately before the date on which
208 the damage or destruction was sustained, subject to the
209 assessment limitations in subsections (3) and (4), when:

210 a. The square footage of the property as changed or
211 improved does not exceed 110 percent of the square footage of
212 the property before the damage or destruction; or-

213 b. ~~Additionally, the property's assessed value shall not~~
214 ~~increase if~~ The total square footage of the property as changed



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215 or improved does not exceed 1,500 square feet. ~~Changes,~~
216 ~~additions, or improvements that do not cause the total to exceed~~
217 ~~110 percent of the total square footage of the property before~~
218 ~~the damage or destruction or that do not cause the total to~~
219 ~~exceed 1,500 total square feet shall be reassessed as provided~~
220 ~~under subsection (3).~~

221 2. The property's assessed value must ~~shall~~ be increased by
222 the just value of that portion of the changed or improved
223 property which is in excess of 110 percent of the square footage
224 of the property before the damage or destruction or of that
225 portion exceeding 1,500 square feet.

226 3. Property damaged or destroyed by misfortune or calamity
227 which, after being changed or improved, has a square footage of
228 less than 100 percent of the property's total square footage
229 before the damage or destruction shall be assessed pursuant to
230 subsection (8).

231 4. Changes, additions, or improvements assessed pursuant to
232 this paragraph shall be reassessed pursuant to subsection (3) in
233 subsequent years. This paragraph applies to changes, additions,
234 or improvements commenced within 3 years after the January 1
235 following the damage or destruction of the property.

236 Section 5. Effective upon the effective date of the
237 amendment to the State Constitution proposed by HJR 1377, 2021
238 Regular Session, or a similar joint resolution having
239 substantially the same specific intent and purpose, if such
240 amendment to the State Constitution is approved at the general
241 election held in November 2022 or at an earlier special election
242 specifically authorized by law for that purpose, paragraph (b)
243 of subsection (6) of section 193.1554, Florida Statutes, as



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244 amended by this act, is amended to read:

245 193.1554 Assessment of nonhomestead residential property.-

246 (6)

247 (b)1. Changes, additions, or improvements that replace all
248 or a portion of nonhomestead residential property, including
249 ancillary improvements, which was damaged or destroyed by
250 misfortune or calamity or which was voluntarily elevated must be
251 assessed upon substantial completion as provided in this
252 paragraph. Such assessment must be calculated using the
253 nonhomestead property's assessed value as of the January 1
254 immediately before the date on which the damage or destruction
255 was sustained or the property was voluntarily elevated, subject
256 to the assessment limitations in subsections (3) and (4), when:

257 a. The square footage of the property as changed, ~~or~~
258 improved, or elevated does not exceed 110 percent of the square
259 footage of the property before the qualifying damage, ~~or~~
260 destruction, or elevation; or

261 b. The total square footage of the property as changed, ~~or~~
262 improved, or elevated does not exceed 1,500 square feet.

263 2. The property's assessed value must be increased by the
264 just value of that portion of the changed, ~~or~~ improved, or
265 elevated property which is in excess of 110 percent of the
266 square footage of the property before the qualifying damage, ~~or~~
267 destruction, or voluntary elevation or of that portion exceeding
268 1,500 square feet.

269 3. Property damaged, ~~or~~ destroyed, or voluntarily elevated
270 ~~by misfortune or calamity~~ which, after being changed or
271 improved, has a square footage of less than 100 percent of the
272 property's total square footage before the qualifying damage, ~~or~~



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273 destruction, or voluntary elevation shall be assessed pursuant
274 to subsection (8).

275 4.a. Voluntarily elevated property qualifies under this
276 paragraph if, at the time the voluntary elevation commenced:

277 (I) The property was not deemed uninhabitable in part or in
278 whole under state or local law;

279 (II) All ad valorem taxes, special assessments, county or
280 municipal utility charges, and other government-imposed liens
281 against the property had been paid; and

282 (III) The property did not comply with the Federal
283 Emergency Management Agency's National Flood Insurance Program
284 requirements and Florida Building Code elevation requirements
285 and was elevated in compliance with such requirements. The
286 property owner must provide elevation certificates for both the
287 original and elevated property. As used in this paragraph, the
288 term "voluntary elevation" or "voluntarily elevated" means the
289 elevation of an existing nonconforming nonhomestead residential
290 property or the removal and rebuilding of nonconforming
291 nonhomestead residential property.

292 b. Conforming areas below an elevated structure designated
293 only for parking, storage, or access may not be included in the
294 110 percent calculation unless the area exceeds 110 percent of
295 the lowest level square footage before the voluntary elevation,
296 in which case the area in excess of 110 percent of the lowest
297 level square footage before the voluntary elevation shall be
298 included in the 110 percent calculation.

299 c. This paragraph does not apply to nonhomestead
300 residential property that was voluntarily elevated if, after
301 completion of the elevation, there is a change in the



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302 classification of the property pursuant to s. 195.073(1).

303 5.4. Changes, additions, or improvements assessed pursuant
304 to this paragraph shall be reassessed pursuant to subsection (3)
305 in subsequent years. For changes, additions, or improvements
306 made to replace property that was damaged or destroyed by
307 misfortune or calamity, this paragraph applies to the changes,
308 additions, or improvements commenced within 3 years after the
309 January 1 following the qualifying damage or destruction of the
310 property.

311 Section 6. Paragraph (b) of subsection (6) of section
312 193.1555, Florida Statutes, is amended to read:

313 193.1555 Assessment of certain residential and
314 nonresidential real property.—

315 (6)

316 (b)1. Changes, additions, or improvements that replace all
317 or a portion of nonresidential real property, including
318 ancillary improvements, damaged or destroyed by misfortune or
319 calamity must be assessed upon substantial completion as
320 provided in this paragraph. Such assessment must be calculated
321 using ~~shall not increase~~ the nonresidential real property's
322 assessed value as of the January 1 immediately before the date
323 on which the damage or destruction was sustained, subject to the
324 assessment limitations in subsections (3) and (4), when:

325 a. The square footage of the property as changed or
326 improved does not exceed 110 percent of the square footage of
327 the property before the damage or destruction; and

328 b. The changes, additions, or improvements do not change
329 the property's character or use. ~~Changes, additions, or~~
330 ~~improvements that do not cause the total to exceed 110 percent~~



331 ~~of the total square footage of the property before the damage or~~
332 ~~destruction and do not change the property's character or use~~
333 ~~shall be reassessed as provided under subsection (3).~~

334 2. The property's assessed value must ~~shall~~ be increased by
335 the just value of that portion of the changed or improved
336 property which is in excess of 110 percent of the square footage
337 of the property before the damage or destruction.

338 3. Property damaged or destroyed by misfortune or calamity
339 which, after being changed or improved, has a square footage of
340 less than 100 percent of the property's total square footage
341 before the damage or destruction shall be assessed pursuant to
342 subsection (8).

343 4. Changes, additions, or improvements assessed pursuant to
344 this paragraph must be reassessed pursuant to subsection (3) in
345 subsequent years. This paragraph applies to changes, additions,
346 or improvements commenced within 3 years after the January 1
347 following the damage or destruction of the property.

348 Section 7. (1) The amendments made by this act to ss.
349 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are
350 effective July 1, 2021, are remedial and clarifying in nature,
351 but the amendments may not affect any assessment for tax rolls
352 before 2021 unless the assessment is under review by a value
353 adjustment board or a Florida court as of July 1, 2021. If
354 changes, additions, or improvements that replaced all or a
355 portion of property damaged or destroyed by misfortune or
356 calamity were not assessed in accordance with this act as of the
357 January 1 immediately after they were substantially completed,
358 the property appraiser must determine the assessment for the
359 year they were substantially completed and recalculate the just



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360 and assessed value for each subsequent year so that the 2021 tax
361 roll and subsequent tax rolls will be corrected.

362 (2) The amendments made by this act to ss. 193.155(4),
363 193.1554, and 193.1555, Florida Statutes, which are effective
364 July 1, 2021, apply retroactively to assessments made on or
365 after January 1, 2021.

366 Section 8. Subsection (2) of section 196.196, Florida
367 Statutes, is amended to read:

368 196.196 Determining whether property is entitled to
369 charitable, religious, scientific, or literary exemption.-

370 (2) Only those portions of property used predominantly for
371 charitable, religious, scientific, or literary purposes are
372 shall be exempt. The portions of property which are not
373 predominantly used for charitable, religious, scientific, or
374 literary purposes are not exempt. An exemption for the portions
375 of property used for charitable, religious, scientific, or
376 literary purposes is not affected so long as the predominant use
377 of such property is for charitable, religious, scientific, or
378 literary purposes. In no event shall an incidental use of
379 property either qualify such property for an exemption or impair
380 the exemption of an otherwise exempt property.

381 Section 9. The amendment made by this act to s. 196.196,
382 Florida Statutes, first applies to the 2022 tax roll and does
383 not provide a basis for an assessment of any tax not paid or
384 create a right to a refund or credit of any tax paid before July
385 1, 2021.

386 Section 10. Subsection (2) of section 196.1978, Florida
387 Statutes, is amended to read:

388 196.1978 Affordable housing property exemption.-



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389 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in
390 a multifamily project that meets the requirements of this
391 paragraph is considered property used for a charitable purpose
392 and is exempt ~~shall receive a 50 percent discount~~ from the
393 ~~amount of ad valorem tax otherwise owed~~ beginning with the
394 January 1 assessment after the 15th completed year of the term
395 of the recorded agreement on those portions of the affordable
396 housing property that provide housing to natural persons or
397 families meeting the extremely-low-income, very-low-income, or
398 low-income limits specified in s. 420.0004. The multifamily
399 project must:

400 1. Contain more than 70 units that are used to provide
401 affordable housing to natural persons or families meeting the
402 extremely-low-income, very-low-income, or low-income limits
403 specified in s. 420.0004; and

404 2. Be subject to an agreement with the Florida Housing
405 Finance Corporation recorded in the official records of the
406 county in which the property is located to provide affordable
407 housing to natural persons or families meeting the extremely-
408 low-income, very-low-income, or low-income limits specified in
409 s. 420.0004.

410
411 This exemption ~~discount~~ terminates if the property no longer
412 serves extremely-low-income, very-low-income, or low-income
413 persons pursuant to the recorded agreement.

414 (b) To receive the exemption ~~discount~~ under paragraph (a),
415 a qualified applicant must submit an application to the county
416 property appraiser by March 1.

417 (c) The property appraiser shall apply the exemption to



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418 ~~discount by reducing the taxable value on~~ those portions of the
419 affordable housing property that provide housing to natural
420 persons or families meeting the extremely-low-income, very-low-
421 income, or low-income limits specified in s. 420.0004 before
422 certifying the tax roll to the tax collector.

423 ~~1. The property appraiser shall first ascertain all other~~
424 ~~applicable exemptions, including exemptions provided pursuant to~~
425 ~~local option, and deduct all other exemptions from the assessed~~
426 ~~value.~~

427 ~~2. Fifty percent of the remaining value shall be subtracted~~
428 ~~to yield the discounted taxable value.~~

429 ~~3. The resulting taxable value shall be included in the~~
430 ~~certification for use by taxing authorities in setting millage.~~

431 ~~4. The property appraiser shall place the discounted amount~~
432 ~~on the tax roll when it is extended.~~

433 Section 11. Section 196.198, Florida Statutes, is amended
434 to read:

435 196.198 Educational property exemption.—Educational
436 institutions within this state and their property used by them
437 or by any other exempt entity or educational institution
438 exclusively for educational purposes are exempt from taxation.
439 Sheltered workshops providing rehabilitation and retraining of
440 individuals who have disabilities and exempted by a certificate
441 under s. (d) of the federal Fair Labor Standards Act of 1938, as
442 amended, are declared wholly educational in purpose and are
443 exempt from certification, accreditation, and membership
444 requirements set forth in s. 196.012. Those portions of property
445 of college fraternities and sororities certified by the
446 president of the college or university to the appropriate



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447 property appraiser as being essential to the educational process
448 are exempt from ad valorem taxation. The use of property by
449 public fairs and expositions chartered by chapter 616 is
450 presumed to be an educational use of such property and is exempt
451 from ad valorem taxation to the extent of such use. Property
452 used exclusively for educational purposes shall be deemed owned
453 by an educational institution if the entity owning 100 percent
454 of the educational institution is owned by the identical persons
455 who own the property, or if the entity owning 100 percent of the
456 educational institution and the entity owning the property are
457 owned by the identical natural persons. Land, buildings, and
458 other improvements to real property used exclusively for
459 educational purposes shall be deemed owned by an educational
460 institution if the entity owning 100 percent of the land is a
461 nonprofit entity and the land is used, under a ground lease or
462 other contractual arrangement, by an educational institution
463 that owns the buildings and other improvements to the real
464 property, is a nonprofit entity under s. 501(c)(3) of the
465 Internal Revenue Code, and provides education limited to
466 students in prekindergarten through grade 8. Land, buildings,
467 and other improvements to real property used exclusively for
468 educational purposes are deemed owned by an educational
469 institution if the educational institution that currently uses
470 the land, buildings, and other improvements for educational
471 purposes is an educational institution described in s. 212.0602,
472 and, under a lease, the educational institution is responsible
473 for any taxes owed and for ongoing maintenance and operational
474 expenses for the land, buildings, and other improvements. For
475 such leasehold properties, the educational institution shall



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476 receive the full benefit of the exemption. The owner of the
477 property shall disclose to the educational institution the full
478 amount of the benefit derived from the exemption and the method
479 for ensuring that the educational institution receives the
480 benefit. Notwithstanding ss. 196.195 and 196.196, property owned
481 by a house of public worship and used by an educational
482 institution for educational purposes limited to students in
483 preschool through grade 8 shall be exempt from ad valorem taxes.
484 If legal title to property is held by a governmental agency that
485 leases the property to a lessee, the property shall be deemed to
486 be owned by the governmental agency and used exclusively for
487 educational purposes if the governmental agency continues to use
488 such property exclusively for educational purposes pursuant to a
489 sublease or other contractual agreement with that lessee. If the
490 title to land is held by the trustee of an irrevocable inter
491 vivos trust and if the trust grantor owns 100 percent of the
492 entity that owns an educational institution that is using the
493 land exclusively for educational purposes, the land is deemed to
494 be property owned by the educational institution for purposes of
495 this exemption. Property owned by an educational institution
496 shall be deemed to be used for an educational purpose if the
497 institution has taken affirmative steps to prepare the property
498 for educational use. The term "affirmative steps" means
499 environmental or land use permitting activities, creation of
500 architectural plans or schematic drawings, land clearing or site
501 preparation, construction or renovation activities, or other
502 similar activities that demonstrate commitment of the property
503 to an educational use.

504 Section 12. The amendment made by this act to s. 196.198,



505 Florida Statutes, relating to certain property owned by a house
506 of public worship, is remedial and clarifying in nature and
507 applies to actions pending as of July 1, 2021.

508 Section 13. Paragraph (a) of subsection (1) of section
509 197.222, Florida Statutes, is amended to read:

510 197.222 Prepayment of estimated tax by installment method.—

511 (1) Taxes collected pursuant to this chapter may be prepaid
512 in installments as provided in this section. A taxpayer may
513 elect to prepay by installments for each tax notice for taxes
514 estimated to be more than \$100. A taxpayer who elects to prepay
515 shall make payments based upon an estimated tax equal to the
516 actual taxes levied upon the subject property in the prior year.
517 In order to prepay by installments, the taxpayer must complete
518 and file an application for each tax notice with the tax
519 collector on or before April 30 of the year in which the
520 taxpayer elects to prepay the taxes. After submission of an
521 initial application, a taxpayer is not required to submit
522 additional annual applications as long as he or she continues to
523 elect to prepay taxes in installments. However, if in any year
524 the taxpayer does not soelect, reapplication is required for a
525 subsequent election. Installment payments shall be made
526 according to the following schedule:

527 (a) The first payment of one-quarter of the total amount of
528 estimated taxes due must be made by June 30 of the year in which
529 the taxes are assessed. A 6 percent discount applied against the
530 amount of the installment shall be granted for such payment. The
531 tax collector shall ~~may~~ accept a late payment of the first
532 installment through July 31, ~~and the late payment must be~~
533 ~~accompanied by a penalty of 5 percent of the amount of the~~



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534 ~~installment due.~~

535 Section 14. Subsection (5) of section 201.08, Florida
536 Statutes, is amended to read:

537 201.08 Tax on promissory or nonnegotiable notes, written
538 obligations to pay money, or assignments of wages or other
539 compensation; exception.—

540 (5) For purposes of this section, a renewal shall only
541 include modifications of an original document which change the
542 terms of the indebtedness evidenced by the original document by
543 adding one or more obligors, increasing the principal balance,
544 or changing the interest rate, maturity date, or payment terms.
545 Modifications to documents which do not modify the terms of the
546 indebtedness evidenced such as those given or recorded to
547 correct error; modify covenants, conditions, or terms unrelated
548 to the debt; sever a lien into separate liens; provide for
549 additional, substitute, or further security for the
550 indebtedness; consolidate indebtedness or collateral; add,
551 change, or delete guarantors; or which substitute a new
552 mortgagee or payee are not renewals and are not subject to tax
553 pursuant to this section. A modification of an original document
554 which changes only the interest rate and is made as the result
555 of the discontinuation of an index to which the original
556 interest rate is referenced is not a renewal and is not subject
557 to the tax pursuant to this section. If the taxable amount of a
558 mortgage is limited by language contained in the mortgage or by
559 the application of rules limiting the tax base when there is
560 collateral in more than one state, then a modification which
561 changes such limitation or tax base shall be taxable only to the
562 extent of any increase in the limitation or tax base



563 attributable to such modification. This subsection shall not be
564 interpreted to exempt from taxation an original mortgage that
565 would otherwise be subject to tax pursuant to paragraph (1)(b).

566 Section 15. Effective upon this act becoming a law,
567 paragraph (b) of subsection (2) of section 210.20, Florida
568 Statutes, is amended to read:

569 210.20 Employees and assistants; distribution of funds.—

570 (2) As collections are received by the division from such
571 cigarette taxes, it shall pay the same into a trust fund in the
572 State Treasury designated "Cigarette Tax Collection Trust Fund"
573 which shall be paid and distributed as follows:

574 (b) Beginning July 1, 2004, and continuing through June 30,
575 2013, the division shall from month to month certify to the
576 Chief Financial Officer the amount derived from the cigarette
577 tax imposed by s. 210.02, less the service charges provided for
578 in s. 215.20 and less 0.9 percent of the amount derived from the
579 cigarette tax imposed by s. 210.02, which shall be deposited
580 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
581 an amount equal to 1.47 percent of the net collections, and that
582 amount shall be paid to the Board of Directors of the H. Lee
583 Moffitt Cancer Center and Research Institute, established under
584 s. 1004.43, by warrant drawn by the Chief Financial Officer.

585 Beginning July 1, 2014, and continuing through June 30, 2021
586 ~~2053~~, the division shall from month to month certify to the
587 Chief Financial Officer the amount derived from the cigarette
588 tax imposed by s. 210.02, less the service charges provided for
589 in s. 215.20 and less 0.9 percent of the amount derived from the
590 cigarette tax imposed by s. 210.02, which shall be deposited
591 into the Alcoholic Beverage and Tobacco Trust Fund, specifying



592 an amount equal to 4.04 percent of the net collections, and that
593 amount shall be paid to the Board of Directors of the H. Lee
594 Moffitt Cancer Center and Research Institute, established under
595 s. 1004.43, by warrant drawn by the Chief Financial Officer.
596 Beginning July 1, 2021, and continuing through June 30, 2024,
597 the division shall from month to month certify to the Chief
598 Financial Officer the amount derived from the cigarette tax
599 imposed by s. 210.02, less the service charges provided for in
600 s. 215.20 and less 0.9 percent of the amount derived from the
601 cigarette tax imposed by s. 210.02, which shall be deposited
602 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
603 an amount equal to 7 percent of the net collections, and that
604 amount shall be paid to the Board of Directors of the H. Lee
605 Moffitt Cancer Center and Research Institute, established under
606 s. 1004.43, by warrant drawn by the Chief Financial Officer.
607 Beginning July 1, 2024, and continuing through June 30, 2054,
608 the division shall from month to month certify to the Chief
609 Financial Officer the amount derived from the cigarette tax
610 imposed by s. 210.02, less the service charges provided for in
611 s. 215.20 and less 0.9 percent of the amount derived from the
612 cigarette tax imposed by s. 210.02, which shall be deposited
613 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
614 an amount equal to 10 percent of the net collections, and that
615 amount shall be paid to the Board of Directors of the H. Lee
616 Moffitt Cancer Center and Research Institute, established under
617 s. 1004.43, by warrant drawn by the Chief Financial Officer.
618 These funds are appropriated monthly out of the Cigarette Tax
619 Collection Trust Fund, to be used for lawful purposes, including
620 constructing, furnishing, equipping, financing, operating, and



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621 maintaining cancer research and clinical and related facilities;
622 furnishing, equipping, operating, and maintaining other
623 properties owned or leased by the H. Lee Moffitt Cancer Center
624 and Research Institute; and paying costs incurred in connection
625 with purchasing, financing, operating, and maintaining such
626 equipment, facilities, and properties. In fiscal years 2004-2005
627 and thereafter, the appropriation to the H. Lee Moffitt Cancer
628 Center and Research Institute authorized by this paragraph shall
629 not be less than the amount that would have been paid to the H.
630 Lee Moffitt Cancer Center and Research Institute in fiscal year
631 2001-2002, had this paragraph been in effect.

632 Section 16. Section 211.0253, Florida Statutes, is created
633 to read:

634 211.0253 Credit for contributions to eligible charitable
635 organizations.—Beginning January 1, 2022, there is allowed a
636 credit of 100 percent of an eligible contribution made to an
637 eligible charitable organization under s. 402.62 against any tax
638 due under s. 211.02 or s. 211.025. However, the combined credit
639 allowed under this section and s. 211.0251 may not exceed 50
640 percent of the tax due on the return on which the credit is
641 taken. If the combined credit allowed under this section and s.
642 211.0251 exceeds 50 percent of the tax due on the return, the
643 credit must first be taken under s. 211.0251. Any remaining
644 liability must be taken under this section, but may not exceed
645 50 percent of the tax due. For purposes of the distributions of
646 tax revenue under s. 211.06, the department shall disregard any
647 tax credits allowed under this section to ensure that any
648 reduction in tax revenue received which is attributable to the
649 tax credits results only in a reduction in distributions to the



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650 General Revenue Fund. Section 402.62 applies to the credit
651 authorized by this section.

652 Section 17. Effective upon this act becoming a law,
653 paragraph (e) of subsection (3) of section 211.3106, Florida
654 Statutes, is amended to read:

655 211.3106 Levy of tax on severance of heavy minerals; rate,
656 basis, and distribution of tax.-

657 (3)

658 (e) If ~~in the event~~ the producer price index for titanium
659 dioxide is discontinued or can no longer be calculated, then a
660 comparable index must shall be selected by the department and
661 adopted by rule. If there is no comparable index, the tax rate
662 for the immediately preceding year must be used.

663 Section 18. Effective January 1, 2022, paragraph (m) is
664 added to subsection (2) of section 212.06, Florida Statutes, and
665 subsection (5) of that section, as amended by section 8 of
666 chapter 2021-2, Laws of Florida, is amended, to read:

667 212.06 Sales, storage, use tax; collectible from dealers;
668 "dealer" defined; dealers to collect from purchasers;
669 legislative intent as to scope of tax.-

670 (2)

671 (m) The term "dealer" also means a forwarding agent as
672 defined in subparagraph (5) (b)1. who has applied for and
673 received a Florida Certificate of Forwarding Agent Address from
674 the department.

675 (5) (a)1. Except as provided in subparagraph 2., it is not
676 the intention of this chapter to levy a tax upon tangible
677 personal property imported, produced, or manufactured in this
678 state for export, provided that tangible personal property may



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679 not be considered as being imported, produced, or manufactured
680 for export unless the importer, producer, or manufacturer
681 delivers the same to a forwarding agent ~~licensed exporter~~ for
682 exporting or to a common carrier for shipment outside this ~~the~~
683 state or mails the same by United States mail to a destination
684 outside this ~~the~~ state; or, in the case of aircraft being
685 exported under their own power to a destination outside the
686 continental limits of the United States, by submission to the
687 department of a duly signed and validated United States customs
688 declaration, showing the departure of the aircraft from the
689 continental United States; and further with respect to aircraft,
690 the canceled United States registry of said aircraft; or in the
691 case of parts and equipment installed on aircraft of foreign
692 registry, by submission to the department of documentation as ~~7~~
693 ~~the extent of which shall be~~ provided by rule, showing the
694 departure of the aircraft from the continental United States;
695 nor is it the intention of this chapter to levy a tax on any
696 sale that ~~which~~ the state is prohibited from taxing under the
697 Constitution or laws of the United States. Every retail sale
698 made to a person physically present at the time of sale is ~~shall~~
699 ~~be~~ presumed to have been delivered in this state.

700 2.a. Notwithstanding subparagraph 1., a tax is levied on
701 each sale of tangible personal property to be transported to a
702 cooperating state as defined in sub-subparagraph c., at the rate
703 specified in sub-subparagraph d. However, a Florida dealer is
704 ~~will be~~ relieved from the requirements of collecting taxes
705 pursuant to this subparagraph if the Florida dealer obtains from
706 the purchaser an affidavit providing ~~setting forth~~ the
707 purchaser's name, address, state taxpayer identification number,



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708 and a statement that the purchaser is aware of his or her
709 state's use tax laws, is a registered dealer in Florida or
710 another state, or is purchasing the tangible personal property
711 for resale or is otherwise not required to pay the tax on the
712 transaction. The department may, by rule, provide a form to be
713 used for the purposes of this sub-subparagraph ~~set forth herein.~~

714 b. For purposes of this subparagraph, the term "a
715 cooperating state" means a state ~~is one~~ determined by the
716 executive director of the department to cooperate satisfactorily
717 with this state in collecting taxes on remote sales. To be
718 determined a cooperating state, a ~~No~~ state must meet ~~shall be so~~
719 ~~determined unless it meets~~ all the following minimum
720 requirements:

721 (I) It levies and collects taxes on remote sales of
722 property transported from that state to persons in this state,
723 as described in s. 212.0596, upon request of the department.

724 (II) The tax so collected is ~~shall be~~ at the rate specified
725 in s. 212.05, not including any local option or tourist or
726 convention development taxes collected pursuant to s. 125.0104
727 or this chapter.

728 (III) Such state agrees to remit to the department all
729 taxes so collected no later than 30 days from the last day of
730 the calendar quarter following their collection.

731 (IV) Such state authorizes the department to audit dealers
732 within its jurisdiction who make remote sales that are the
733 subject of s. 212.0596, or makes arrangements deemed adequate by
734 the department for auditing them with its own personnel.

735 (V) Such state agrees to provide to the department records
736 obtained by it from retailers or dealers in such state showing



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737 delivery of tangible personal property into this state upon
738 which no sales or use tax has been paid in a manner similar to
739 that provided in sub-subparagraph g.

740 c. For purposes of this subparagraph, the term "sales of
741 tangible personal property to be transported to a cooperating
742 state" means remote sales to a person who is in the cooperating
743 state at the time the order is executed, from a dealer who
744 receives that order in this state.

745 d. The tax levied by sub-subparagraph a. shall be at the
746 rate at which such a sale would have been taxed pursuant to the
747 cooperating state's tax laws if consummated in the cooperating
748 state by a dealer and a purchaser, both of whom were physically
749 present in that state at the time of the sale.

750 e. The tax levied by sub-subparagraph a., when collected,
751 shall be held in the State Treasury in trust for the benefit of
752 the cooperating state and shall be paid to it at a time agreed
753 upon between the department, acting for this state, and the
754 cooperating state or the department or agency designated by it
755 to act for it; however, such payment shall in no event be made
756 later than 30 days from the last day of the calendar quarter
757 after the tax was collected. Funds held in trust for the benefit
758 of a cooperating state are ~~shall~~ not ~~be~~ subject to the service
759 charges imposed by s. 215.20.

760 f. The department is authorized to perform such acts and to
761 provide such cooperation to a cooperating state with reference
762 to the tax levied by sub-subparagraph a. as is required of the
763 cooperating state by sub-subparagraph b.

764 g. In furtherance of this act, dealers selling tangible
765 personal property for delivery in another state shall make



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766 available to the department, upon request of the department,
767 records of all tangible personal property so sold. Such records
768 must ~~shall~~ include a description of the property, the name and
769 address of the purchaser, the name and address of the person to
770 whom the property was sent, the purchase price of the property,
771 information regarding whether sales tax was paid in this state
772 on the purchase price, and such other information as the
773 department may by rule prescribe.

774 (b)1. As used in this subsection, the term:

775 a. "Certificate" means a Florida Certificate of Forwarding
776 Agent Address.

777 b. "Facilitating" means preparation for or arranging for
778 export.

779 c. "Forwarding agent" means a person or business whose
780 principal business activity is facilitating for compensation the
781 export of property owned by other persons.

782 d. "NAICS" means those classifications contained in the
783 North American Industry Classification System as published in
784 2007 by the Office of Management and Budget, Executive Office of
785 the President.

786 e. "Principal business activity" means the activity from
787 which the person or business derives the highest percentage of
788 its total receipts.

789 2. A forwarding agent engaged in international export may
790 apply to the department for a certificate.

791 3. Each application must include:

792 a. The designation of an address for the forwarding agent.

793 b. A certification that:

794 (I) The tangible personal property delivered to the



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795 designated address for export originates with a United States
796 vendor;

797 (II) The tangible personal property delivered to the
798 designated address for export is irrevocably committed to export
799 out of the United States through a continuous and unbroken
800 exportation process; and

801 (III) The designated address is used exclusively by the
802 forwarding agent for such export.

803 c. A copy of the forwarding agent's last filed federal
804 income tax return showing the entity's principal business
805 activity classified under NAICS code 488510, except as provided
806 under subparagraph 4. or subparagraph 5.

807 d. A statement of the total revenues of the forwarding
808 agent.

809 e. A statement of the amount of revenues associated with
810 international export of the forwarding agent.

811 f. A description of all business activity that occurs at
812 the designated address.

813 g. The name and contact information of a designated contact
814 person of the forwarding agent.

815 h. The forwarding agent's website address.

816 i. Any additional information the department requires by
817 rule to demonstrate eligibility for the certificate and a
818 signature attesting to the validity of the information provided.

819 4. An applicant that has not filed a federal return for the
820 preceding tax year under NAICS code 488510 shall provide all of
821 the following:

822 a. A statement of estimated total revenues.

823 b. A statement of estimated revenues associated with



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824 international export.

825 c. The NAICS code under which the forwarding agent intends
826 to file a federal return.

827 5. If an applicant does not file a federal return
828 identifying a NAICS code, the applicant shall provide
829 documentation to support that its principal business activity is
830 that of a forwarding agent and that the applicant is otherwise
831 eligible for the certificate.

832 6. A forwarding agent that applies for and receives a
833 certificate shall register as a dealer with the department.

834 7. A forwarding agent shall remit the tax imposed under
835 this chapter on any tangible personal property shipped to the
836 designated forwarding agent address if no tax was collected and
837 the tangible personal property remained in this state or if
838 delivery to the purchaser or purchaser's representative occurs
839 in this state. This subparagraph does not prohibit the
840 forwarding agent from collecting such tax from the consumer of
841 the tangible personal property.

842 8. A forwarding agent shall maintain the following records:

843 a. Copies of sales invoices or receipts between the vendor
844 and the consumer when provided by the vendor to the forwarding
845 agent. If sales invoices or receipts are not provided to the
846 forwarding agent, the forwarding agent must maintain export
847 documentation evidencing the value of the purchase consistent
848 with the federal Export Administration Regulations, 15 C.F.R.
849 parts 730-774.

850 b. Copies of federal returns evidencing the forwarding
851 agent's NAICS principal business activity code.

852 c. Copies of invoices or other documentation evidencing



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853 shipment to the forwarding agent.
854 d. Invoices between the forwarding agent and the consumer
855 or other documentation evidencing the ship-to destination
856 outside the United States.
857 e. Invoices for foreign postal or transportation services.
858 f. Bills of lading.
859 g. Any other export documentation.
860
861 Such records must be kept in an electronic format and made
862 available for the department's review pursuant to subparagraph
863 9. and ss. 212.13 and 213.35.
864 9. Each certificate expires 5 years after the date of
865 issuance, except as specified in this subparagraph.
866 a. At least 30 days before expiration, a new application
867 must be submitted to renew the certificate and the application
868 must contain the information required in subparagraph 3. Upon
869 application for renewal, the certificate is subject to the
870 review and reissuance procedures prescribed by this chapter and
871 department rule.
872 b. Each forwarding agent shall update its application
873 information annually or within 30 days after any material
874 change.
875 c. The department shall verify that the forwarding agent is
876 actively engaged in facilitating the international export of
877 tangible personal property.
878 d. The department may suspend or revoke the certificate of
879 any forwarding agent that fails to respond within 30 days to a
880 written request for information regarding its business
881 transactions.



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882 10. The department shall provide a list on the department's
883 website of forwarding agents that have applied for and received
884 a Florida Certificate of Forwarding Agent Address from the
885 department. The list must include a forwarding agent's entity
886 name, address, and expiration date as provided on the Florida
887 Certificate of Forwarding Agent Address.

888 11. A dealer may accept a copy of the forwarding agent's
889 certificate or rely on the list of forwarding agents' names and
890 addresses on the department's website in lieu of collecting the
891 tax imposed under this chapter when the property is required by
892 terms of the sale to be shipped to the designated address on the
893 certificate. A dealer who accepts a valid copy of a certificate
894 or relies on the list of forwarding agents' names and addresses
895 on the department's website in good faith and ships purchased
896 tangible personal property to the address on the certificate is
897 not liable for any tax due on sales made during the effective
898 dates indicated on the certificate.

899 12. The department may revoke a forwarding agent's
900 certificate for noncompliance with this paragraph. Any person
901 found to fraudulently use the address on the certificate for the
902 purpose of evading tax is subject to the penalties provided in
903 s. 212.085.

904 13. The department may adopt rules to administer this
905 paragraph, including, but not limited to, rules relating to
906 procedures, application and eligibility requirements, and forms.

907 (c)1. Notwithstanding ~~the provisions of~~ paragraph (a), it
908 is not the intention of this chapter to levy a tax on the sale
909 of tangible personal property to a nonresident dealer who does
910 not hold a Florida sales tax registration, provided such



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911 nonresident dealer furnishes the seller a statement declaring
912 that the tangible personal property will be transported outside
913 this state by the nonresident dealer for resale and for no other
914 purpose. The statement must ~~shall~~ include, but not be limited
915 to, the nonresident dealer's name, address, applicable passport
916 or visa number, arrival-departure card number, and evidence of
917 authority to do business in the nonresident dealer's home state
918 or country, such as his or her business name and address,
919 occupational license number, if applicable, or any other
920 suitable requirement. The statement must ~~shall~~ be signed by the
921 nonresident dealer and must ~~shall~~ include the following
922 sentence: "Under penalties of perjury, I declare that I have
923 read the foregoing, and the facts alleged are true to the best
924 of my knowledge and belief."

925 2. The burden of proof of subparagraph 1. rests with the
926 seller, who must retain the proper documentation to support the
927 exempt sale. The exempt transaction is subject to verification
928 by the department.

929 (d) ~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it
930 is not the intention of this chapter to levy a tax on the sale
931 by a printer to a nonresident print purchaser of material
932 printed by that printer for that nonresident print purchaser
933 when the print purchaser does not furnish the printer a resale
934 certificate containing a sales tax registration number but does
935 furnish to the printer a statement declaring that such material
936 will be resold by the nonresident print purchaser.

937 Section 19. Subsections (4) and (8) of section 212.07,
938 Florida Statutes, are amended, and paragraph (c) of subsection
939 (1) and subsection (2) of that section are republished, to read:



940 212.07 Sales, storage, use tax; tax added to purchase
941 price; ~~dealer not to absorb;~~ liability of purchasers who cannot
942 prove payment of the tax; penalties; general exemptions.-

943 (1)

944 (c) Unless the purchaser of tangible personal property that
945 is incorporated into tangible personal property manufactured,
946 produced, compounded, processed, or fabricated for one's own use
947 and subject to the tax imposed under s. 212.06(1)(b) or is
948 purchased for export under s. 212.06(5)(a)1. extends a
949 certificate in compliance with the rules of the department, the
950 dealer shall himself or herself be liable for and pay the tax.

951 (2) A dealer shall, as far as practicable, add the amount
952 of the tax imposed under this chapter to the sale price, and the
953 amount of the tax shall be separately stated as Florida tax on
954 any charge ticket, sales slip, invoice, or other tangible
955 evidence of sale. Such tax shall constitute a part of such
956 price, charge, or proof of sale which shall be a debt from the
957 purchaser or consumer to the dealer, until paid, and shall be
958 recoverable at law in the same manner as other debts. Where it
959 is impracticable, due to the nature of the business practices
960 within an industry, to separately state Florida tax on any
961 charge ticket, sales slip, invoice, or other tangible evidence
962 of sale, the department may establish an effective tax rate for
963 such industry. The department may also amend this effective tax
964 rate as the industry's pricing or practices change. Except as
965 otherwise specifically provided, any dealer who neglects, fails,
966 or refuses to collect the tax herein provided upon any, every,
967 and all retail sales made by the dealer or the dealer's agents
968 or employees of tangible personal property or services which are



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969 subject to the tax imposed by this chapter shall be liable for
970 and pay the tax himself or herself.

971 (4) (a) Except as provided in paragraph (b), a dealer
972 engaged in any business taxable under this chapter may not
973 advertise or hold out to the public, in any manner, directly or
974 indirectly, that he or she will pay ~~absorb~~ all or any part of
975 the tax, or that he or she will relieve the purchaser of the
976 payment of all or any part of the tax, or that the tax will not
977 be added to the selling price of the property or services sold
978 or released or, when added, that it or any part thereof will be
979 refunded either directly or indirectly by any method whatsoever.

980 (b) Notwithstanding any provision of this chapter to the
981 contrary, a dealer may advertise or hold out to the public that
982 he or she will pay all or any part of the tax on behalf of the
983 purchaser, subject to both of the following conditions:

984 1. The dealer must expressly state on any charge ticket,
985 sales slip, invoice, or other tangible evidence of sale given to
986 the purchaser that the dealer will pay to the state the tax
987 imposed by this chapter. The dealer may not indicate or imply
988 that the transaction is exempt or excluded from the tax imposed
989 by this chapter.

990 2. A charge ticket, sales slip, invoice, or other tangible
991 evidence of the sale given to the purchaser must separately
992 state the sale price and the amount of the tax in accordance
993 with subsection (2).

994 (c) A person who violates this subsection commits ~~provision~~
995 ~~with respect to advertising or refund is guilty of a misdemeanor~~
996 of the second degree, punishable as provided in s. 775.082 or s.
997 775.083. A second or subsequent offense constitutes a



998 misdemeanor of the first degree, punishable as provided in s.
999 775.082 or s. 775.083.

1000 (8) Any person who has purchased at retail, used, consumed,
1001 distributed, or stored for use or consumption in this state
1002 tangible personal property, admissions, communication or other
1003 services taxable under this chapter, or leased tangible personal
1004 property, or who has leased, occupied, or used or was entitled
1005 to use any real property, space or spaces in parking lots or
1006 garages for motor vehicles, docking or storage space or spaces
1007 for boats in boat docks or marinas, and cannot prove that the
1008 tax levied by this chapter has been paid to his or her vendor,
1009 lessor, or other person or was paid on behalf of the purchaser
1010 by a dealer under subsection (4) is directly liable to the state
1011 for any tax, interest, or penalty due on any such taxable
1012 transactions.

1013 Section 20. Paragraph (s) of subsection (5) of section
1014 212.08, Florida Statutes, is amended to read:

1015 212.08 Sales, rental, use, consumption, distribution, and
1016 storage tax; specified exemptions.—The sale at retail, the
1017 rental, the use, the consumption, the distribution, and the
1018 storage to be used or consumed in this state of the following
1019 are hereby specifically exempt from the tax imposed by this
1020 chapter.

1021 (5) EXEMPTIONS; ACCOUNT OF USE.—

1022 (s) *Data center property*.—

1023 1. As used in this paragraph, the term:

1024 a. "Critical IT load" means that portion of electric power
1025 capacity, expressed in terms of megawatts, which is reserved
1026 solely for owners or tenants of a data center to operate their



1027 computer server equipment. The term does not include any
1028 ancillary load for cooling, lighting, common areas, or other
1029 equipment.

1030 b. "Cumulative capital investment" means the combined total
1031 of all expenses incurred by the owners or tenants of a data
1032 center after July 1, 2017, in connection with acquiring,
1033 constructing, installing, equipping, or expanding the data
1034 center. However, the term does not include any expenses incurred
1035 in the acquisition of improved real property operating as a data
1036 center at the time of acquisition or within 6 months before the
1037 acquisition.

1038 c. "Data center" means a facility that:

1039 (I) Consists of one or more contiguous parcels in this
1040 state, along with the buildings, substations and other
1041 infrastructure, fixtures, and personal property located on the
1042 parcels;

1043 (II) Is used exclusively to house and operate equipment
1044 that receives, stores, aggregates, manages, processes,
1045 transforms, retrieves, researches, or transmits data; or that is
1046 necessary for the proper operation of equipment that receives,
1047 stores, aggregates, manages, processes, transforms, retrieves,
1048 researches, or transmits data;

1049 (III) Has a critical IT load of 15 megawatts or higher, and
1050 a critical IT load of 1 megawatt or higher dedicated to each
1051 individual owner or tenant within the data center; and

1052 (IV) Is constructed on or after July 1, 2017.

1053 d. "Data center property" means property used exclusively
1054 at a data center to construct, outfit, operate, support, power,
1055 cool, dehumidify, secure, or protect a data center and any



1056 contiguous dedicated substations. The term includes, but is not
1057 limited to, construction materials, component parts, machinery,
1058 equipment, computers, servers, installations, redundancies, and
1059 operating or enabling software, including any replacements,
1060 updates and new versions, and upgrades to or for such property,
1061 regardless of whether the property is a fixture or is otherwise
1062 affixed to or incorporated into real property. The term also
1063 includes electricity used exclusively at a data center.

1064 2. Data center property is exempt from the tax imposed by
1065 this chapter, except for the tax imposed by s. 212.031. To be
1066 eligible for the exemption provided by this paragraph, the data
1067 center's owners and tenants must make a cumulative capital
1068 investment of \$150 million or more for the data center and the
1069 data center must have a critical IT load of 15 megawatts or
1070 higher and a critical IT load of 1 megawatt or higher dedicated
1071 to each individual owner or tenant within the data center. Each
1072 of these requirements must be satisfied no later than 5 years
1073 after the commencement of construction of the data center.

1074 3.a. To receive the exemption provided by this paragraph,
1075 the person seeking the exemption must apply to the department
1076 for a temporary tax exemption certificate. The application must
1077 state that a qualifying data center designation is being sought
1078 and provide information that the requirements of subparagraph 2.
1079 will be met. Upon a tentative determination by the department
1080 that the data center will meet the requirements of subparagraph
1081 2., the department must issue the certificate.

1082 b.(I) The certificateholder shall maintain all necessary
1083 books and records to support the exemption provided by this
1084 paragraph. Upon satisfaction of all requirements of subparagraph



1085 2., the certificateholder must deliver the temporary tax
1086 certificate to the department together with documentation
1087 sufficient to show the satisfaction of the requirements. Such
1088 documentation must include written declarations, pursuant to s.
1089 92.525, from:

1090 (A) A professional engineer, licensed pursuant to chapter
1091 471, certifying that the critical IT load requirement set forth
1092 in subparagraph 2. has been satisfied at the data center; and

1093 (B) A Florida certified public accountant, as defined in s.
1094 473.302, certifying that the cumulative capital investment
1095 requirement set forth in subparagraph 2. has been satisfied for
1096 the data center.

1097
1098 The professional engineer and the Florida certified public
1099 accountant may not be professionally related with the data
1100 center's owners, tenants, or contractors, except that they may
1101 be retained by a data center owner to certify that the
1102 requirements of subparagraph 2. have been met.

1103 (II) If the department determines that the subparagraph 2.
1104 requirements have been satisfied, the department must issue a
1105 permanent tax exemption certificate.

1106 (III) Notwithstanding s. 212.084(4), the permanent tax
1107 exemption certificate remains valid and effective for as long as
1108 the data center described in the exemption application continues
1109 to operate as a data center as defined in subparagraph 1., with
1110 review by the department every 5 years to ensure compliance. As
1111 part of the review, the certificateholder shall, within 3 months
1112 before the end of any 5-year period, submit a written
1113 declaration, pursuant to s. 92.525, certifying that the critical



1114 IT load of 15 megawatts or higher and the critical IT load of 1
1115 megawatt or higher dedicated to each individual owner or tenant
1116 within the data center required by subparagraph 2. continues to
1117 be met. All owners, tenants, contractors, and others purchasing
1118 exempt data center property shall maintain all necessary books
1119 and records to support the exemption as to those purchases.

1120 (IV) Notwithstanding s. 213.053, the department may share
1121 information concerning a temporary or permanent data center
1122 exemption certificate among all owners, tenants, contractors,
1123 and others purchasing exempt data center property pursuant to
1124 such certificate.

1125 c. If, in an audit conducted by the department, it is
1126 determined that the certificateholder or any owners, tenants,
1127 contractors, or others purchasing, renting, or leasing data
1128 center property do not meet the criteria of this paragraph, the
1129 amount of taxes exempted at the time of purchase, rental, or
1130 lease is immediately due and payable to the department from the
1131 purchaser, renter, or lessee of those particular items, together
1132 with the appropriate interest and penalty computed from the date
1133 of purchase in the manner prescribed by this chapter.

1134 Notwithstanding s. 95.091(3)(a), any tax due as provided in this
1135 sub-subparagraph may be assessed by the department within 6
1136 years after the date the data center property was purchased.

1137 d. Purchasers, lessees, and renters of data center property
1138 who qualify for the exemption provided by this paragraph shall
1139 obtain from the data center a copy of the tax exemption
1140 certificate issued pursuant to sub-subparagraph a. or sub-
1141 subparagraph b. Before or at the time of purchase of the item or
1142 items eligible for exemption, the purchaser, lessee, or renter



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1143 shall provide to the seller a copy of the tax exemption
1144 certificate and a signed certificate of entitlement. Purchasers,
1145 lessees, and renters with self-accrual authority shall maintain
1146 all documentation necessary to prove the exempt status of
1147 purchases.

1148 e. For any purchase, lease, or rental of property that is
1149 exempt pursuant to this paragraph, the possession of a copy of a
1150 tax exemption certificate issued pursuant to sub-subparagraph a.
1151 or sub-subparagraph b. and a signed certificate of entitlement
1152 relieves the seller of the responsibility of collecting the tax
1153 on the sale, lease, or rental of such property, and the
1154 department must look solely to the purchaser, renter, or lessee
1155 for recovery of the tax if it determines that the purchase,
1156 rental, or lease was not entitled to the exemption.

1157 4. After June 30, 2027 ~~2022~~, the department may not issue a
1158 temporary tax exemption certificate pursuant to this paragraph.

1159 Section 21. Effective January 1, 2022, paragraph (u) is
1160 added to subsection (5) of section 212.08, Florida Statutes, to
1161 read:

1162 212.08 Sales, rental, use, consumption, distribution, and
1163 storage tax; specified exemptions.—The sale at retail, the
1164 rental, the use, the consumption, the distribution, and the
1165 storage to be used or consumed in this state of the following
1166 are hereby specifically exempt from the tax imposed by this
1167 chapter.

1168 (5) EXEMPTIONS; ACCOUNT OF USE.—

1169 (u) Items that assist in independent living.—

1170 1. The following items, when purchased for noncommercial
1171 home or personal use, are exempt from the tax imposed by this



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1172 chapter:

1173 a. A bed transfer handle selling for \$60 or less.

1174 b. A bed rail selling for \$110 or less.

1175 c. A grab bar selling for \$100 or less.

1176 d. A shower seat selling for \$100 or less.

1177 2. This exemption does not apply to a purchase made by a
1178 business, including, but not limited to, a medical institution
1179 or an assisted living facility.

1180 Section 22. Subsection (2) of section 212.13, Florida
1181 Statutes, is amended to read:

1182 212.13 Records required to be kept; power to inspect; audit
1183 procedure.—

1184 (2) Each dealer, as defined in this chapter, shall secure,
1185 maintain, and keep as long as required by s. 213.35 a complete
1186 record of tangible personal property or services received, used,
1187 sold at retail, distributed or stored, leased or rented by said
1188 dealer, together with invoices, bills of lading, gross receipts
1189 from such sales, and other pertinent records and papers as may
1190 be required by the department for the reasonable administration
1191 of this chapter. All such records must be made available to the
1192 department at reasonable times and places and by reasonable
1193 means, including in an electronic format when so kept by the
1194 dealer ~~which are located or maintained in this state shall be~~
1195 ~~open for inspection by the department at all reasonable hours at~~
1196 ~~such dealer's store, sales office, general office, warehouse, or~~
1197 ~~place of business located in this state. Any dealer who~~
1198 ~~maintains such books and records at a point outside this state~~
1199 ~~must make such books and records available for inspection by the~~
1200 ~~department where the general records are kept. Any dealer~~



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1201 subject to ~~the provisions of~~ this chapter who violates this
1202 subsection commits these provisions is guilty of a misdemeanor
1203 of the first degree, punishable as provided in s. 775.082 or s.
1204 775.083. If, however, any subsequent offense involves
1205 intentional destruction of such records with an intent to evade
1206 payment of or deprive the state of any tax revenues, such
1207 subsequent offense is shall be a felony of the third degree,
1208 punishable as provided in s. 775.082 or s. 775.083.

1209 Section 23. Subsection (2) of section 212.15, Florida
1210 Statutes, is amended to read:

1211 212.15 Taxes declared state funds; penalties for failure to
1212 remit taxes; due and delinquent dates; judicial review.—

1213 (2) Any person who, with intent to unlawfully deprive or
1214 defraud the state of its moneys or the use or benefit thereof,
1215 fails to remit taxes collected or paid on behalf of a purchaser
1216 under this chapter commits theft of state funds, punishable as
1217 follows:

1218 (a) If the total amount of stolen revenue is less than
1219 \$1,000, the offense is a misdemeanor of the second degree,
1220 punishable as provided in s. 775.082 or s. 775.083. Upon a
1221 second conviction, the offender commits a misdemeanor of the
1222 first degree, punishable as provided in s. 775.082 or s.
1223 775.083. Upon a third or subsequent conviction, the offender
1224 commits a felony of the third degree, punishable as provided in
1225 s. 775.082, s. 775.083, or s. 775.084.

1226 (b) If the total amount of stolen revenue is \$1,000 or
1227 more, but less than \$20,000, the offense is a felony of the
1228 third degree, punishable as provided in s. 775.082, s. 775.083,
1229 or s. 775.084.



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1230 (c) If the total amount of stolen revenue is \$20,000 or
1231 more, but less than \$100,000, the offense is a felony of the
1232 second degree, punishable as provided in s. 775.082, s. 775.083,
1233 or s. 775.084.

1234 (d) If the total amount of stolen revenue is \$100,000 or
1235 more, the offense is a felony of the first degree, punishable as
1236 provided in s. 775.082, s. 775.083, or s. 775.084.

1237
1238 The amount of stolen revenue may be aggregated in determining
1239 the grade of the offense.

1240 Section 24. Section 212.1834, Florida Statutes, is created
1241 to read:

1242 212.1834 Credit for contributions to eligible charitable
1243 organizations.—Beginning January 1, 2022, there is allowed a
1244 credit of 100 percent of an eligible contribution made to an
1245 eligible charitable organization under s. 402.62 against any tax
1246 imposed by the state and due under this chapter from a direct
1247 pay permitholder as a result of the direct pay permit held
1248 pursuant to s. 212.183. For purposes of the dealer’s credit
1249 granted for keeping prescribed records, filing timely tax
1250 returns, and properly accounting and remitting taxes under s.
1251 212.12, the amount of tax due used to calculate the credit shall
1252 include any eligible contribution made to an eligible charitable
1253 organization from a direct pay permitholder. For purposes of the
1254 distributions of tax revenue under s. 212.20, the department
1255 shall disregard any tax credits allowed under this section to
1256 ensure that any reduction in tax revenue received which is
1257 attributable to the tax credits results only in a reduction in
1258 distributions to the General Revenue Fund. Section 402.62



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1259 applies to the credit authorized by this section. A dealer who
1260 claims a tax credit under this section must file his or her tax
1261 returns and pay his or her taxes by electronic means under s.
1262 213.755.

1263 Section 25. Paragraph (d) of subsection (6) of section
1264 212.20, Florida Statutes, as amended by section 13 of chapter
1265 2021-2, Laws of Florida, is amended to read:

1266 212.20 Funds collected, disposition; additional powers of
1267 department; operational expense; refund of taxes adjudicated
1268 unconstitutionally collected.—

1269 (6) Distribution of all proceeds under this chapter and ss.
1270 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1271 (d) The proceeds of all other taxes and fees imposed
1272 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1273 and (2)(b) shall be distributed as follows:

1274 1. In any fiscal year, the greater of \$500 million, minus
1275 an amount equal to 4.6 percent of the proceeds of the taxes
1276 collected pursuant to chapter 201, or 5.2 percent of all other
1277 taxes and fees imposed pursuant to this chapter or remitted
1278 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1279 monthly installments into the General Revenue Fund.

1280 2. After the distribution under subparagraph 1., 8.9744
1281 percent of the amount remitted by a sales tax dealer located
1282 within a participating county pursuant to s. 218.61 shall be
1283 transferred into the Local Government Half-cent Sales Tax
1284 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1285 transferred shall be reduced by 0.1 percent, and the department
1286 shall distribute this amount to the Public Employees Relations
1287 Commission Trust Fund less \$5,000 each month, which shall be



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1288 added to the amount calculated in subparagraph 3. and
1289 distributed accordingly.

1290 3. After the distribution under subparagraphs 1. and 2.,
1291 0.0966 percent shall be transferred to the Local Government
1292 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1293 to s. 218.65.

1294 4. After the distributions under subparagraphs 1., 2., and
1295 3., 2.0810 percent of the available proceeds shall be
1296 transferred monthly to the Revenue Sharing Trust Fund for
1297 Counties pursuant to s. 218.215.

1298 5. After the distributions under subparagraphs 1., 2., and
1299 3., 1.3653 percent of the available proceeds shall be
1300 transferred monthly to the Revenue Sharing Trust Fund for
1301 Municipalities pursuant to s. 218.215. If the total revenue to
1302 be distributed pursuant to this subparagraph is at least as
1303 great as the amount due from the Revenue Sharing Trust Fund for
1304 Municipalities and the former Municipal Financial Assistance
1305 Trust Fund in state fiscal year 1999-2000, no municipality shall
1306 receive less than the amount due from the Revenue Sharing Trust
1307 Fund for Municipalities and the former Municipal Financial
1308 Assistance Trust Fund in state fiscal year 1999-2000. If the
1309 total proceeds to be distributed are less than the amount
1310 received in combination from the Revenue Sharing Trust Fund for
1311 Municipalities and the former Municipal Financial Assistance
1312 Trust Fund in state fiscal year 1999-2000, each municipality
1313 shall receive an amount proportionate to the amount it was due
1314 in state fiscal year 1999-2000.

1315 6. Of the remaining proceeds:

1316 a. In each fiscal year, the sum of \$29,915,500 shall be



1317 divided into as many equal parts as there are counties in the
1318 state, and one part shall be distributed to each county. The
1319 distribution among the several counties must begin each fiscal
1320 year on or before January 5th and continue monthly for a total
1321 of 4 months. If a local or special law required that any moneys
1322 accruing to a county in fiscal year 1999-2000 under the then-
1323 existing provisions of s. 550.135 be paid directly to the
1324 district school board, special district, or a municipal
1325 government, such payment must continue until the local or
1326 special law is amended or repealed. The state covenants with
1327 holders of bonds or other instruments of indebtedness issued by
1328 local governments, special districts, or district school boards
1329 before July 1, 2000, that it is not the intent of this
1330 subparagraph to adversely affect the rights of those holders or
1331 relieve local governments, special districts, or district school
1332 boards of the duty to meet their obligations as a result of
1333 previous pledges or assignments or trusts entered into which
1334 obligated funds received from the distribution to county
1335 governments under then-existing s. 550.135. This distribution
1336 specifically is in lieu of funds distributed under s. 550.135
1337 before July 1, 2000.

1338 b. The department shall distribute \$166,667 monthly to each
1339 applicant certified as a facility for a new or retained
1340 professional sports franchise pursuant to s. 288.1162. Up to
1341 \$41,667 shall be distributed monthly by the department to each
1342 certified applicant as defined in s. 288.11621 for a facility
1343 for a spring training franchise. However, not more than \$416,670
1344 may be distributed monthly in the aggregate to all certified
1345 applicants for facilities for spring training franchises.



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1346 Distributions begin 60 days after such certification and
1347 continue for not more than 30 years, except as otherwise
1348 provided in s. 288.11621. A certified applicant identified in
1349 this sub-subparagraph may not receive more in distributions than
1350 expended by the applicant for the public purposes provided in s.
1351 288.1162(5) or s. 288.11621(3).

1352 c. Beginning 30 days after notice by the Department of
1353 Economic Opportunity to the Department of Revenue that an
1354 applicant has been certified as the professional golf hall of
1355 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1356 shall be distributed monthly, for up to 300 months, to the
1357 applicant.

1358 d. Beginning 30 days after notice by the Department of
1359 Economic Opportunity to the Department of Revenue that the
1360 applicant has been certified as the International Game Fish
1361 Association World Center facility pursuant to s. 288.1169, and
1362 the facility is open to the public, \$83,333 shall be distributed
1363 monthly, for up to 168 months, to the applicant. This
1364 distribution is subject to reduction pursuant to s. 288.1169.

1365 e. The department shall distribute up to \$83,333 monthly to
1366 each certified applicant as defined in s. 288.11631 for a
1367 facility used by a single spring training franchise, or up to
1368 \$166,667 monthly to each certified applicant as defined in s.
1369 288.11631 for a facility used by more than one spring training
1370 franchise. Monthly distributions begin 60 days after such
1371 certification or July 1, 2016, whichever is later, and continue
1372 for not more than 20 years to each certified applicant as
1373 defined in s. 288.11631 for a facility used by a single spring
1374 training franchise or not more than 25 years to each certified



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1375 applicant as defined in s. 288.11631 for a facility used by more
1376 than one spring training franchise. A certified applicant
1377 identified in this sub-subparagraph may not receive more in
1378 distributions than expended by the applicant for the public
1379 purposes provided in s. 288.11631(3).

1380 ~~f. Beginning 45 days after notice by the Department of~~
1381 ~~Economic Opportunity to the Department of Revenue that an~~
1382 ~~applicant has been approved by the Legislature and certified by~~
1383 ~~the Department of Economic Opportunity under s. 288.11625 or~~
1384 ~~upon a date specified by the Department of Economic Opportunity~~
1385 ~~as provided under s. 288.11625(6)(d), the department shall~~
1386 ~~distribute each month an amount equal to one twelfth of the~~
1387 ~~annual distribution amount certified by the Department of~~
1388 ~~Economic Opportunity for the applicant. The department may not~~
1389 ~~distribute more than \$13 million annually under this sub-~~
1390 ~~subparagraph.~~

1391 ~~g.~~ The department shall distribute \$15,333 monthly to the
1392 State Transportation Trust Fund.

1393 ~~g.(I)h.(I)~~ On or before July 25, 2021, August 25, 2021, and
1394 September 25, 2021, the department shall distribute \$324,533,334
1395 in each of those months to the Unemployment Compensation Trust
1396 Fund, less an adjustment for refunds issued from the General
1397 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
1398 distribution. The adjustments made by the department to the
1399 total distributions shall be equal to the total refunds made
1400 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
1401 subtracted from any single distribution exceeds the
1402 distribution, the department may not make that distribution and
1403 must subtract the remaining balance from the next distribution.



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1404 (II) Beginning July 2022, and on or before the 25th day of
1405 each month, the department shall distribute \$90 million monthly
1406 to the Unemployment Compensation Trust Fund.

1407 (III) If the ending balance of the Unemployment
1408 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
1409 of any month, as determined from United States Department of the
1410 Treasury data, the Office of Economic and Demographic Research
1411 shall certify to the department that the ending balance of the
1412 trust fund exceeds such amount.

1413 (IV) This sub-subparagraph is repealed, and the department
1414 shall end monthly distributions under sub-sub-subparagraph (II),
1415 on the date the department receives certification under sub-sub-
1416 subparagraph (III).

1417 7. All other proceeds must remain in the General Revenue
1418 Fund.

1419 Section 26. Section 212.205, Florida Statutes, is amended
1420 to read:

1421 212.205 Sales tax distribution reporting.—By March 15 of
1422 each year, each person who received a distribution pursuant to
1423 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding
1424 calendar year shall report to the Office of Economic and
1425 Demographic Research the following information:

1426 (1) An itemized accounting of all expenditures of the funds
1427 distributed in the preceding calendar year, including amounts
1428 spent on debt service.

1429 (2) A statement indicating what portion of the distributed
1430 funds have been pledged for debt service.

1431 (3) The original principal amount and current debt service
1432 schedule of any bonds or other borrowing for which the



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1433 distributed funds have been pledged for debt service.

1434 Section 27. Effective January 1, 2022, subsection (5) of
1435 section 213.053, Florida Statutes, is amended to read:

1436 213.053 Confidentiality and information sharing.-

1437 (5) This section does not prevent the department from doing
1438 any of the following:

1439 (a) Publishing statistics so classified as to prevent the
1440 identification of particular accounts, reports, declarations, or
1441 returns; ~~or~~

1442 (b) Publishing a list of forwarding agents who have
1443 received a Florida Certificate of Forwarding Agent Address. The
1444 list must include each forwarding agent's entity name, address,
1445 and certificate expiration date on the department's website
1446 pursuant to s. 212.06(5)(b)10.; or

1447 (c) ~~(b)~~ Using telephones, e-mail, facsimile machines, or
1448 other electronic means to do any of the following:

1449 1. Distribute information relating to changes in law, tax
1450 rates, interest rates, or other information that is not specific
1451 to a particular taxpayer;

1452 2. Remind taxpayers of due dates;

1453 3. Respond to a taxpayer to an electronic mail address that
1454 does not support encryption if the use of that address is
1455 authorized by the taxpayer; or

1456 4. Notify taxpayers to contact the department.

1457 Section 28. Subsection (2) and paragraph (c) of subsection
1458 (3) of section 218.64, Florida Statutes, are amended to read:

1459 218.64 Local government half-cent sales tax; uses;
1460 limitations.-

1461 (2) Municipalities shall expend their portions of the local



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1462 government half-cent sales tax only for municipality-wide
1463 programs, ~~for reimbursing the state as required pursuant to s.~~
1464 ~~288.11625,~~ or for municipality-wide property tax or municipal
1465 utility tax relief. All utility tax rate reductions afforded by
1466 participation in the local government half-cent sales tax shall
1467 be applied uniformly across all types of taxed utility services.

1468 (3) Subject to ordinances enacted by the majority of the
1469 members of the county governing authority and by the majority of
1470 the members of the governing authorities of municipalities
1471 representing at least 50 percent of the municipal population of
1472 such county, counties may use up to \$3 million annually of the
1473 local government half-cent sales tax allocated to that county
1474 for any of the following purposes:

1475 ~~(c) Reimbursing the state as required under s. 288.11625.~~
1476 Section 29. Subsection (8) of section 220.02, Florida
1477 Statutes, is amended to read:

1478 220.02 Legislative intent.—

1479 (8) It is the intent of the Legislature that credits
1480 against either the corporate income tax or the franchise tax be
1481 applied in the following order: those enumerated in s. 631.828,
1482 those enumerated in s. 220.191, those enumerated in s. 220.181,
1483 those enumerated in s. 220.183, those enumerated in s. 220.182,
1484 those enumerated in s. 220.1895, those enumerated in s. 220.195,
1485 those enumerated in s. 220.184, those enumerated in s. 220.186,
1486 those enumerated in s. 220.1845, those enumerated in s. 220.19,
1487 those enumerated in s. 220.185, those enumerated in s. 220.1875,
1488 those enumerated in s. 220.1877, those enumerated in s. 220.193,
1489 those enumerated in s. 288.9916, those enumerated in s.
1490 220.1899, those enumerated in s. 220.194, ~~and~~ those enumerated



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1491 in s. 220.196, and those enumerated in s. 220.198.

1492 Section 30. Paragraph (a) of subsection (1) of section
1493 220.13, Florida Statutes, is amended to read:

1494 220.13 "Adjusted federal income" defined.—

1495 (1) The term "adjusted federal income" means an amount
1496 equal to the taxpayer's taxable income as defined in subsection
1497 (2), or such taxable income of more than one taxpayer as
1498 provided in s. 220.131, for the taxable year, adjusted as
1499 follows:

1500 (a) *Additions.*—There shall be added to such taxable income:

1501 1.a. The amount of any tax upon or measured by income,
1502 excluding taxes based on gross receipts or revenues, paid or
1503 accrued as a liability to the District of Columbia or any state
1504 of the United States which is deductible from gross income in
1505 the computation of taxable income for the taxable year.

1506 b. Notwithstanding sub-subparagraph a., if a credit taken
1507 under s. 220.1875 or s. 220.1877 is added to taxable income in a
1508 previous taxable year under subparagraph 11. and is taken as a
1509 deduction for federal tax purposes in the current taxable year,
1510 the amount of the deduction allowed shall not be added to
1511 taxable income in the current year. The exception in this sub-
1512 subparagraph is intended to ensure that the credit under s.
1513 220.1875 or s. 220.1877 is added in the applicable taxable year
1514 and does not result in a duplicate addition in a subsequent
1515 year.

1516 2. The amount of interest which is excluded from taxable
1517 income under s. 103(a) of the Internal Revenue Code or any other
1518 federal law, less the associated expenses disallowed in the
1519 computation of taxable income under s. 265 of the Internal



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1520 Revenue Code or any other law, excluding 60 percent of any
1521 amounts included in alternative minimum taxable income, as
1522 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1523 taxpayer pays tax under s. 220.11(3).

1524 3. In the case of a regulated investment company or real
1525 estate investment trust, an amount equal to the excess of the
1526 net long-term capital gain for the taxable year over the amount
1527 of the capital gain dividends attributable to the taxable year.

1528 4. That portion of the wages or salaries paid or incurred
1529 for the taxable year which is equal to the amount of the credit
1530 allowable for the taxable year under s. 220.181. This
1531 subparagraph shall expire on the date specified in s. 290.016
1532 for the expiration of the Florida Enterprise Zone Act.

1533 5. That portion of the ad valorem school taxes paid or
1534 incurred for the taxable year which is equal to the amount of
1535 the credit allowable for the taxable year under s. 220.182. This
1536 subparagraph shall expire on the date specified in s. 290.016
1537 for the expiration of the Florida Enterprise Zone Act.

1538 6. The amount taken as a credit under s. 220.195 which is
1539 deductible from gross income in the computation of taxable
1540 income for the taxable year.

1541 7. That portion of assessments to fund a guaranty
1542 association incurred for the taxable year which is equal to the
1543 amount of the credit allowable for the taxable year.

1544 8. In the case of a nonprofit corporation which holds a
1545 pari-mutuel permit and which is exempt from federal income tax
1546 as a farmers' cooperative, an amount equal to the excess of the
1547 gross income attributable to the pari-mutuel operations over the
1548 attributable expenses for the taxable year.



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1549 9. The amount taken as a credit for the taxable year under
1550 s. 220.1895.

1551 10. Up to nine percent of the eligible basis of any
1552 designated project which is equal to the credit allowable for
1553 the taxable year under s. 220.185.

1554 11. The amount taken as a credit for the taxable year under
1555 s. 220.1875 or s. 220.1877. The addition in this subparagraph is
1556 intended to ensure that the same amount is not allowed for the
1557 tax purposes of this state as both a deduction from income and a
1558 credit against the tax. This addition is not intended to result
1559 in adding the same expense back to income more than once.

1560 12. The amount taken as a credit for the taxable year under
1561 s. 220.193.

1562 13. Any portion of a qualified investment, as defined in s.
1563 288.9913, which is claimed as a deduction by the taxpayer and
1564 taken as a credit against income tax pursuant to s. 288.9916.

1565 14. The costs to acquire a tax credit pursuant to s.
1566 288.1254(5) that are deducted from or otherwise reduce federal
1567 taxable income for the taxable year.

1568 15. The amount taken as a credit for the taxable year
1569 pursuant to s. 220.194.

1570 16. The amount taken as a credit for the taxable year under
1571 s. 220.196. The addition in this subparagraph is intended to
1572 ensure that the same amount is not allowed for the tax purposes
1573 of this state as both a deduction from income and a credit
1574 against the tax. The addition is not intended to result in
1575 adding the same expense back to income more than once.

1576 17. The amount taken as a credit for the taxable year
1577 pursuant to s. 220.198.



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1578 Section 31. Paragraph (f) of subsection (2) of section
1579 220.1845, Florida Statutes, is amended to read:

1580 220.1845 Contaminated site rehabilitation tax credit.—

1581 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1582 (f) The total amount of the tax credits which may be
1583 granted under this section is \$27.5 ~~\$18.5~~ million in the 2021-
1584 2022 ~~2018-2019~~ fiscal year and \$10 million each fiscal year
1585 thereafter.

1586 Section 32. Subsection (2) of section 220.186, Florida
1587 Statutes, is amended to read:

1588 220.186 Credit for Florida alternative minimum tax.—

1589 (2) The credit pursuant to this section shall be the amount
1590 of the excess, if any, of the tax paid based upon taxable income
1591 determined pursuant to s. 220.13(2)(k) over the amount of tax
1592 which would have been due based upon taxable income without
1593 application of s. 220.13(2)(k), before application of this
1594 credit without application of any credit under s. 220.1875 or s.
1595 220.1877.

1596 Section 33. Section 220.1877, Florida Statutes, is created
1597 to read:

1598 220.1877 Credit for contributions to eligible charitable
1599 organizations.—

1600 (1) For taxable years beginning on or after January 1,
1601 2022, there is allowed a credit of 100 percent of an eligible
1602 contribution made to an eligible charitable organization under
1603 s. 402.62 against any tax due for a taxable year under this
1604 chapter after the application of any other allowable credits by
1605 the taxpayer. An eligible contribution must be made to an
1606 eligible charitable organization on or before the date the



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1607 taxpayer is required to file a return pursuant to s. 220.222.
1608 The credit granted by this section shall be reduced by the
1609 difference between the amount of federal corporate income tax,
1610 taking into account the credit granted by this section, and the
1611 amount of federal corporate income tax without application of
1612 the credit granted by this section.

1613 (2) A taxpayer who files a Florida consolidated return as a
1614 member of an affiliated group pursuant to s. 220.131(1) may be
1615 allowed the credit on a consolidated return basis; however, the
1616 total credit taken by the affiliated group is subject to the
1617 limitation established under subsection (1).

1618 (3) Section 402.62 applies to the credit authorized by this
1619 section.

1620 (4) If a taxpayer applies and is approved for a credit
1621 under s. 402.62 after timely requesting an extension to file
1622 under s. 220.222(2):

1623 (a) The credit does not reduce the amount of tax due for
1624 purposes of the department's determination as to whether the
1625 taxpayer was in compliance with the requirement to pay tentative
1626 taxes under ss. 220.222 and 220.32.

1627 (b) The taxpayer's noncompliance with the requirement to
1628 pay tentative taxes shall result in the revocation and
1629 rescindment of any such credit.

1630 (c) The taxpayer shall be assessed for any taxes,
1631 penalties, or interest due from the taxpayer's noncompliance
1632 with the requirement to pay tentative taxes.

1633 Section 34. Section 220.198, Florida Statutes, is created
1634 to read:

1635 220.198 Internship tax credit program.-



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1636 (1) This section may be cited as the "Florida Internship
1637 Tax Credit Program."

1638 (2) As used in this section, the term:

1639 (a) "Full time" means at least 30 hours per week.

1640 (b) "Qualified business" means a business that is in
1641 existence and has been continuously operating for at least 3
1642 years.

1643 (c) "Student intern" means a person who has completed at
1644 least 60 credit hours at a state university or a Florida College
1645 System institution, regardless of whether the student intern
1646 receives course credit for the internship; a person who is
1647 enrolled in a career center operated by a school district under
1648 s. 1001.44 or a charter technical career center; or any graduate
1649 student enrolled at a state university.

1650 (3) For taxable years beginning on or after January 1,
1651 2022, a qualified business is eligible for a credit against the
1652 tax imposed by this chapter in the amount of \$2,000 per student
1653 intern if all of the following apply:

1654 (a) The qualified business employed at least one student
1655 intern in an internship in which the student intern worked full
1656 time in this state for at least 9 consecutive weeks, and the
1657 qualified business provides the department documentation
1658 evidencing each internship claimed.

1659 (b) The qualified business provides the department
1660 documentation for the current taxable year showing that at least
1661 20 percent of the business' full-time employees were previously
1662 employed by that business as student interns.

1663 (c) At the start of an internship, each student intern
1664 provides the qualified business with verification by the student



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1665 intern's state university, Florida College System institution,
1666 career center operated by a school district under s. 1001.44, or
1667 charter technical career center that the student intern is
1668 enrolled and maintains a minimum grade point average of 2.0 on a
1669 4.0 scale, if applicable. The qualified business may accept a
1670 letter from the applicable educational institution stating that
1671 the student intern is enrolled as evidence that the student
1672 meets these requirements.

1673 (4) Notwithstanding paragraph (3)(b), a qualified business
1674 that, on average for the 3 immediately preceding years, employed
1675 10 or fewer full-time employees may receive the tax credit if it
1676 provides documentation that it previously hired at least one
1677 student intern and, for the current taxable year, that it
1678 employs on a full-time basis at least one employee who was
1679 previously employed by that qualified business as a student
1680 intern.

1681 (5) (a) A qualified business may not claim a tax credit of
1682 more than \$10,000 in any one taxable year.

1683 (b) The combined total amount of tax credits which may be
1684 granted to qualified businesses under this section is \$2.5
1685 million in each of state fiscal years 2021-2022 and 2022-2023.
1686 The department must approve the tax credit prior to the taxpayer
1687 taking the credit on a return. The department must approve
1688 credits on a first-come, first-served basis.

1689 (6) The department may adopt rules governing the manner and
1690 form of applications for the tax credit and establishing
1691 qualification requirements for the tax credit.

1692 (7) A qualified business may carry forward any unused
1693 portion of a tax credit under this section for up to 2 taxable



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1694 years.

1695 Section 35. Paragraph (e) of subsection (2) of section
1696 288.0001, Florida Statutes, is amended to read:

1697 288.0001 Economic Development Programs Evaluation.—The
1698 Office of Economic and Demographic Research and the Office of
1699 Program Policy Analysis and Government Accountability (OPPAGA)
1700 shall develop and present to the Governor, the President of the
1701 Senate, the Speaker of the House of Representatives, and the
1702 chairs of the legislative appropriations committees the Economic
1703 Development Programs Evaluation.

1704 (2) The Office of Economic and Demographic Research and
1705 OPPAGA shall provide a detailed analysis of economic development
1706 programs as provided in the following schedule:

1707 ~~(e) Beginning January 1, 2018, and every 3 years~~
1708 ~~thereafter, an analysis of the Sports Development Program~~
1709 ~~established under s. 288.11625.~~

1710 Section 36. Section 288.11625, Florida Statutes, is
1711 repealed.

1712 Section 37. Subsection (4) of section 376.30781, Florida
1713 Statutes, is amended to read:

1714 376.30781 Tax credits for rehabilitation of drycleaning-
1715 solvent-contaminated sites and brownfield sites in designated
1716 brownfield areas; application process; rulemaking authority;
1717 revocation authority.—

1718 (4) The Department of Environmental Protection is
1719 responsible for allocating the tax credits provided for in s.
1720 220.1845, which may not exceed a total of \$27.5 ~~\$18.5~~ million in
1721 tax credits in fiscal year 2021-2022 ~~2018-2019~~ and \$10 million
1722 in tax credits each fiscal year thereafter.



1723 Section 38. Section 402.62, Florida Statutes, is created to
1724 read:

1725 402.62 Strong Families Tax Credit.—

1726 (1) DEFINITIONS.—As used in this section, the term:

1727 (a) "Annual tax credit amount" means, for any state fiscal
1728 year, the sum of the amount of tax credits approved under
1729 paragraph (5) (b), including tax credits to be taken under s.
1730 211.0253, s. 212.1834, s. 220.1877, s. 561.1213, or s.
1731 624.51057, which are approved for taxpayers whose taxable years
1732 begin on or after January 1 of the calendar year preceding the
1733 start of the applicable state fiscal year.

1734 (b) "Division" means the Division of Alcoholic Beverages
1735 and Tobacco of the Department of Business and Professional
1736 Regulation.

1737 (c) "Eligible charitable organization" means an
1738 organization designated by the Department of Children and
1739 Families to be eligible to receive funding under this section.

1740 (d) "Eligible contribution" means a monetary contribution
1741 from a taxpayer, subject to the restrictions provided in this
1742 section, to an eligible charitable organization. The taxpayer
1743 making the contribution may not designate a specific child
1744 assisted by the eligible charitable organization as the
1745 beneficiary of the contribution.

1746 (e) "Tax credit cap amount" means the maximum annual tax
1747 credit amount that the Department of Revenue may approve for a
1748 state fiscal year.

1749 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1750 (a) The Department of Children and Families shall designate
1751 as an eligible charitable organization an organization that



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1752 meets all of the following requirements:
1753 1. Is exempt from federal income taxation under s.
1754 501(c)(3) of the Internal Revenue Code.
1755 2. Is a Florida entity formed under chapter 605, chapter
1756 607, or chapter 617 and whose principal office is located in
1757 this state.
1758 3. Provides services to:
1759 a. Prevent child abuse, neglect, abandonment, or
1760 exploitation;
1761 b. Assist fathers in learning and improving parenting
1762 skills or to engage absent fathers in being more engaged in
1763 their children's lives;
1764 c. Provide books to the homes of children eligible for a
1765 federal free or reduced-price meals program or those testing
1766 below grade level in kindergarten through grade 5;
1767 d. Assist families with children who have a chronic illness
1768 or a physical, intellectual, developmental, or emotional
1769 disability; or
1770 e. Provide workforce development services to families of
1771 children eligible for a federal free or reduced-price meals
1772 program.
1773 4. Provides to the Department of Children and Families
1774 accurate information, including, at a minimum, a description of
1775 the services provided by the organization which are eligible for
1776 funding under this section; the total number of individuals
1777 served through those services during the last calendar year and
1778 the number served during the last calendar year using funding
1779 under this section; basic financial information regarding the
1780 organization and services eligible for funding under this



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1781 section; outcomes for such services; and contact information for
1782 the organization.

1783 5. Annually submits a statement, signed under penalty of
1784 perjury by a current officer of the organization, that the
1785 organization meets all criteria to qualify as an eligible
1786 charitable organization, has fulfilled responsibilities under
1787 this section for the previous fiscal year if the organization
1788 received any funding through this credit during the previous
1789 year, and intends to fulfill its responsibilities during the
1790 upcoming year.

1791 6. Provides any documentation requested by the Department
1792 of Children and Families to verify eligibility as an eligible
1793 charitable organization or compliance with this section.

1794 (b) The Department of Children and Families may not
1795 designate as an eligible charitable organization an organization
1796 that:

1797 1. Provides abortions or pays for or provides coverage for
1798 abortions; or

1799 2. Has received more than 50 percent of its total annual
1800 revenue from the Department of Children and Families, either
1801 directly or via a contractor of the department, in the prior
1802 fiscal year.

1803 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—
1804 An eligible charitable organization that receives a contribution
1805 under this section must do all of the following:

1806 (a) Apply for admittance into the Department of Law
1807 Enforcement's Volunteer and Employee Criminal History System
1808 and, if accepted, conduct background screening on all volunteers
1809 and staff working directly with children in any program funded



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1810 under this section pursuant to s. 943.0542. Background screening
1811 shall use level 2 screening standards pursuant to s. 435.04 and
1812 additionally include, but need not be limited to, a check of the
1813 Dru Sjodin National Sex Offender Public Website.

1814 (b) Expend 100 percent of any contributions received under
1815 this section for direct services to state residents for the
1816 purposes specified in subparagraph (2) (a)3.

1817 (c) Annually submit to the Department of Children and
1818 Families:

1819 1. An audit of the eligible charitable organization
1820 conducted by an independent certified public accountant in
1821 accordance with auditing standards generally accepted in the
1822 United States, government auditing standards, and rules adopted
1823 by the Auditor General. The audit report must include a report
1824 on financial statements presented in accordance with generally
1825 accepted accounting principles. The audit report must be
1826 provided to the Department of Children and Families within 180
1827 days after completion of the eligible charitable organization's
1828 fiscal year; and

1829 2. A copy of the eligible charitable organization's most
1830 recent federal Internal Revenue Service Return of Organization
1831 Exempt from Income Tax form (Form 990).

1832 (d) Notify the Department of Children and Families within 5
1833 business days after the eligible charitable organization ceases
1834 to meet eligibility requirements or fails to fulfill its
1835 responsibilities under this section.

1836 (e) Upon receipt of a contribution, provide the taxpayer
1837 that made the contribution with a certificate of contribution. A
1838 certificate of contribution must include the taxpayer's name



1839 and, if available, its federal employer identification number,
1840 the amount contributed, the date of contribution, and the name
1841 of the eligible charitable organization.

1842 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of
1843 Children and Families shall do all of the following:

1844 (a) Annually redesignate eligible charitable organizations
1845 that have complied with all requirements of this section.

1846 (b) Remove the designation of organizations that fail to
1847 meet all requirements of this section. An organization that has
1848 had its designation removed by the department may reapply for
1849 designation as an eligible charitable organization, and the
1850 department shall redesignate such organization, if it meets the
1851 requirements of this section and demonstrates through its
1852 application that all factors leading to its removal as an
1853 eligible charitable organization have been sufficiently
1854 addressed.

1855 (c) Publish information about the tax credit program and
1856 eligible charitable organizations on a Department of Children
1857 and Families website. The website must, at a minimum, provide
1858 all of the following:

1859 1. The requirements and process for becoming designated or
1860 redesignated as an eligible charitable organization.

1861 2. A list of the eligible charitable organizations that are
1862 currently designated by the department and the information
1863 provided under subparagraph (2)(a)4. regarding each eligible
1864 charitable organization.

1865 3. The process for a taxpayer to select an eligible
1866 charitable organization as the recipient of funding through a
1867 tax credit.



1868 (d) Compel the return of funds that are provided to an
1869 eligible charitable organization that fails to comply with the
1870 requirements of this section. Eligible charitable organizations
1871 that are subject to return of funds are ineligible to receive
1872 funding under this section for a period 10 years after final
1873 agency action to compel the return of funding.

1874 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
1875 AND LIMITATIONS.—

1876 (a) Beginning in fiscal year 2021-2022, the tax credit cap
1877 amount is \$5 million in each state fiscal year.

1878 (b) Beginning October 1, 2021, a taxpayer may submit an
1879 application to the Department of Revenue for a tax credit or
1880 credits to be taken under one or more of s. 211.0253, s.
1881 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057.

1882 1. The taxpayer shall specify in the application each tax
1883 for which the taxpayer requests a credit and the applicable
1884 taxable year for a credit under s. 220.1877 or s. 624.51057 or
1885 the applicable state fiscal year for a credit under s. 211.0253,
1886 s. 212.1834, or s. 561.1213. For purposes of s. 220.1877, a
1887 taxpayer may apply for a credit to be used for a prior taxable
1888 year before the date the taxpayer is required to file a return
1889 for that year pursuant to s. 220.222. For purposes of s.
1890 624.51057, a taxpayer may apply for a credit to be used for a
1891 prior taxable year before the date the taxpayer is required to
1892 file a return for that prior taxable year pursuant to ss.
1893 624.509 and 624.5092. The application must specify the eligible
1894 charitable organization to which the proposed contribution will
1895 be made. The Department of Revenue shall approve tax credits on
1896 a first-come, first-served basis and must obtain the division's



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1897 approval before approving a tax credit under s. 561.1213.
1898 2. Within 10 days after approving or denying an
1899 application, the Department of Revenue shall provide a copy of
1900 its approval or denial letter to the eligible charitable
1901 organization specified by the taxpayer in the application.
1902 (c) If a tax credit approved under paragraph (b) is not
1903 fully used within the specified state fiscal year for credits
1904 under s. 211.0253, s. 212.1834, or s. 561.1213 or against taxes
1905 due for the specified taxable year for credits under s. 220.1877
1906 or s. 624.51057 because of insufficient tax liability on the
1907 part of the taxpayer, the unused amount must be carried forward
1908 for a period not to exceed 10 years. For purposes of s.
1909 220.1877, a credit carried forward may be used in a subsequent
1910 year after applying the other credits and unused carryovers in
1911 the order provided in s. 220.02(8).
1912 (d) A taxpayer may not convey, transfer, or assign an
1913 approved tax credit or a carryforward tax credit to another
1914 entity unless all of the assets of the taxpayer are conveyed,
1915 assigned, or transferred in the same transaction. However, a tax
1916 credit under s. 211.0253, s. 212.1834, s. 220.1877, s. 561.1213,
1917 or s. 624.51057 may be conveyed, transferred, or assigned
1918 between members of an affiliated group of corporations if the
1919 type of tax credit under s. 211.0253, s. 212.1834, s. 220.1877,
1920 s. 561.1213, or s. 624.51057 remains the same. A taxpayer shall
1921 notify the Department of Revenue of its intent to convey,
1922 transfer, or assign a tax credit to another member within an
1923 affiliated group of corporations. The amount conveyed,
1924 transferred, or assigned is available to another member of the
1925 affiliated group of corporations upon approval by the Department



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1926 of Revenue. The Department of Revenue shall obtain the
1927 division's approval before approving a conveyance, transfer, or
1928 assignment of a tax credit under s. 561.1213.

1929 (e) Within any state fiscal year, a taxpayer may rescind
1930 all or part of a tax credit approved under paragraph (b). The
1931 amount rescinded shall become available for that state fiscal
1932 year to another eligible taxpayer as approved by the Department
1933 of Revenue if the taxpayer receives notice from the Department
1934 of Revenue that the rescindment has been accepted by the
1935 Department of Revenue. The Department of Revenue must obtain the
1936 division's approval before accepting the rescindment of a tax
1937 credit under s. 561.1213. Any amount rescinded under this
1938 paragraph must become available to an eligible taxpayer on a
1939 first-come, first-served basis based on tax credit applications
1940 received after the date the rescindment is accepted by the
1941 Department of Revenue.

1942 (f) Within 10 days after approving or denying the
1943 conveyance, transfer, or assignment of a tax credit under
1944 paragraph (d), or the rescindment of a tax credit under
1945 paragraph (e), the Department of Revenue shall provide a copy of
1946 its approval or denial letter to the eligible charitable
1947 organization specified by the taxpayer. The Department of
1948 Revenue shall also include the eligible charitable organization
1949 specified by the taxpayer on all letters or correspondence of
1950 acknowledgment for tax credits under s. 212.1834.

1951 (g) For purposes of calculating the underpayment of
1952 estimated corporate income taxes under s. 220.34 and tax
1953 installment payments for taxes on insurance premiums or
1954 assessments under s. 624.5092, the final amount due is the



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1955 amount after credits earned under s. 220.1877 or s. 624.51057
1956 for contributions to eligible charitable organizations are
1957 deducted.

1958 1. For purposes of determining if a penalty or interest
1959 under s. 220.34(2)(d)1. will be imposed for underpayment of
1960 estimated corporate income tax, a taxpayer may, after earning a
1961 credit under s. 220.1877, reduce any estimated payment in that
1962 taxable year by the amount of the credit.

1963 2. For purposes of determining if a penalty under s.
1964 624.5092 will be imposed, an insurer, after earning a credit
1965 under s. 624.51057 for a taxable year, may reduce any
1966 installment payment for such taxable year of 27 percent of the
1967 amount of the net tax due as reported on the return for the
1968 preceding year under s. 624.5092(2)(b) by the amount of the
1969 credit.

1970 (6) PRESERVATION OF CREDIT.—If any provision or portion of
1971 this section, s. 211.0253, s. 212.1834, s. 220.1877, s.
1972 561.1213, or s. 624.51057 or the application thereof to any
1973 person or circumstance is held unconstitutional by any court or
1974 is otherwise declared invalid, the unconstitutionality or
1975 invalidity shall not affect any credit earned under s. 211.0253,
1976 s. 212.1834, s. 220.1877, s. 561.1213, or s. 624.51057 by any
1977 taxpayer with respect to any contribution paid to an eligible
1978 charitable organization before the date of a determination of
1979 unconstitutionality or invalidity. The credit shall be allowed
1980 at such time and in such a manner as if a determination of
1981 unconstitutionality or invalidity had not been made, provided
1982 that nothing in this subsection by itself or in combination with
1983 any other provision of law may result in the allowance of any



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1984 credit to any taxpayer in excess of one dollar of credit for
1985 each dollar paid to an eligible charitable organization.

1986 (7) ADMINISTRATION; RULES.—

1987 (a) The Department of Revenue, the division, and the
1988 Department of Children and Families may develop a cooperative
1989 agreement to assist in the administration of this section, as
1990 needed.

1991 (b) The Department of Revenue may adopt rules necessary to
1992 administer this section and ss. 211.0253, 212.1834, 220.1877,
1993 561.1213, and 624.51057, including rules establishing
1994 application forms, procedures governing the approval of tax
1995 credits and carryforward tax credits under subsection (5), and
1996 procedures to be followed by taxpayers when claiming approved
1997 tax credits on their returns.

1998 (c) The division may adopt rules necessary to administer
1999 its responsibilities under this section and s. 561.1213.

2000 (d) The Department of Children and Families may adopt rules
2001 necessary to administer this section, including, but not limited
2002 to, rules establishing application forms for organizations
2003 seeking designation as eligible charitable organizations under
2004 this act.

2005 (e) Notwithstanding any provision of s. 213.053 to the
2006 contrary, sharing information with the division related to this
2007 tax credit is considered the conduct of the Department of
2008 Revenue's official duties as contemplated in s. 213.053(8)(c),
2009 and the Department of Revenue and the division are specifically
2010 authorized to share information as needed to administer this
2011 program.

2012 Section 39. Paragraph (h) of subsection (1) of section



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2013 443.191, Florida Statutes, as created by section 17 of chapter
2014 2021-2, Laws of Florida, is amended to read:

2015 443.191 Unemployment Compensation Trust Fund; establishment
2016 and control.—

2017 (1) There is established, as a separate trust fund apart
2018 from all other public funds of this state, an Unemployment
2019 Compensation Trust Fund, which shall be administered by the
2020 Department of Economic Opportunity exclusively for the purposes
2021 of this chapter. The fund must consist of:

2022 (h) All money deposited in this account as a distribution
2023 pursuant to s. 212.20(6)(d)6.g. ~~s. 212.20(6)(d)6.h.~~

2024
2025 Except as otherwise provided in s. 443.1313(4), all moneys in
2026 the fund must be mingled and undivided.

2027 Section 40. Section 561.1213, Florida Statutes, is created
2028 to read:

2029 561.1213 Credit for contributions to eligible charitable
2030 organizations.—Beginning January 1, 2022, there is allowed a
2031 credit of 100 percent of an eligible contribution made to an
2032 eligible charitable organization under s. 402.62 against any tax
2033 due under s. 563.05, s. 564.06, or s. 565.12, except excise
2034 taxes imposed on wine produced by manufacturers in this state
2035 from products grown in this state. However, a credit allowed
2036 under this section may not exceed 90 percent of the tax due on
2037 the return on which the credit is taken. For purposes of the
2038 distributions of tax revenue under ss. 561.121 and 564.06(10),
2039 the division shall disregard any tax credits allowed under this
2040 section to ensure that any reduction in tax revenue received
2041 which is attributable to the tax credits results only in a



2042 reduction in distributions to the General Revenue Fund. The
2043 provisions of s. 402.62 apply to the credit authorized by this
2044 section.

2045 Section 41. Subsection (7) of section 624.509, Florida
2046 Statutes, is amended to read:

2047 624.509 Premium tax; rate and computation.—

2048 (7) Credits and deductions against the tax imposed by this
2049 section shall be taken in the following order: deductions for
2050 assessments made pursuant to s. 440.51; credits for taxes paid
2051 under ss. 175.101 and 185.08; credits for income taxes paid
2052 under chapter 220 and the credit allowed under subsection (5),
2053 as these credits are limited by subsection (6); the credit
2054 allowed under s. 624.51057; all other available credits and
2055 deductions.

2056 Section 42. Section 624.51057, Florida Statutes, is created
2057 to read:

2058 624.51057 Credit for contributions to eligible charitable
2059 organizations.—

2060 (1) For taxable years beginning on or after January 1,
2061 2022, there is allowed a credit of 100 percent of an eligible
2062 contribution made to an eligible charitable organization under
2063 s. 402.62 against any tax due for a taxable year under s.
2064 624.509(1) after deducting from such tax deductions for
2065 assessments made pursuant to s. 440.51; credits for taxes paid
2066 under ss. 175.101 and 185.08; credits for income taxes paid
2067 under chapter 220; the credit allowed under s. 624.509(5), as
2068 such credit is limited by s. 624.509(6). An eligible
2069 contribution must be made to an eligible charitable organization
2070 on or before the date the taxpayer is required to file a return



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2071 pursuant to ss. 624.509 and 624.5092. An insurer claiming a
2072 credit against premium tax liability under this section is not
2073 required to pay any additional retaliatory tax levied under s.
2074 624.5091 as a result of claiming such credit. Section 624.5091
2075 does not limit such credit in any manner.

2076 (2) Section 402.62 applies to the credit authorized by this
2077 section.

2078 Section 43. Clothing, wallets, or bags; school supplies,
2079 personal computers, and personal computer-related accessories;
2080 sales tax holiday.-

2081 (1) The tax levied under chapter 212, Florida Statutes, may
2082 not be collected during the period from July 31, 2021, through
2083 August 9, 2021, on the retail sale of:

2084 (a) Clothing, wallets, or bags, including handbags,
2085 backpacks, fanny packs, and diaper bags, but excluding
2086 briefcases, suitcases, and other garment bags, having a sales
2087 price of \$60 or less per item. As used in this paragraph, the
2088 term "clothing" means:

2089 1. Any article of wearing apparel intended to be worn on or
2090 about the human body, excluding watches, watchbands, jewelry,
2091 umbrellas, and handkerchiefs; and

2092 2. All footwear, excluding skis, swim fins, roller blades,
2093 and skates.

2094 (b) School supplies having a sales price of \$15 or less per
2095 item. As used in this paragraph, the term "school supplies"
2096 means pens, pencils, erasers, crayons, notebooks, notebook
2097 filler paper, legal pads, binders, lunch boxes, construction
2098 paper, markers, folders, poster board, composition books, poster
2099 paper, scissors, cellophane tape, glue or paste, rulers,



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2100 computer disks, staplers and staples used to secure paper
2101 products, protractors, compasses, and calculators.

2102 (2) The tax levied under chapter 212, Florida Statutes, may
2103 not be collected during the period from July 31, 2021, through
2104 August 9, 2021, on the first \$1,000 of the sales price of
2105 personal computers or personal computer-related accessories
2106 purchased for noncommercial home or personal use. As used in
2107 this subsection, the term:

2108 (a) "Personal computers" includes electronic book readers,
2109 laptops, desktops, handhelds, tablets, or tower computers. The
2110 term does not include cellular telephones, video game consoles,
2111 digital media receivers, or devices that are not primarily
2112 designed to process data.

2113 (b) "Personal computer-related accessories" includes
2114 keyboards, mice, personal digital assistants, monitors, other
2115 peripheral devices, modems, routers, and nonrecreational
2116 software, regardless of whether the accessories are used in
2117 association with a personal computer base unit. The term does
2118 not include furniture or systems, devices, software, monitors
2119 with a television tuner, or peripherals that are designed or
2120 intended primarily for recreational use.

2121 (3) The tax exemptions provided in this section do not
2122 apply to sales within a theme park or entertainment complex as
2123 defined in s. 509.013(9), Florida Statutes, within a public
2124 lodging establishment as defined in s. 509.013(4), Florida
2125 Statutes, or within an airport as defined in s. 330.27(2),
2126 Florida Statutes.

2127 (4) The tax exemptions provided in this section may apply
2128 at the option of a dealer if less than 5 percent of the dealer's



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2129 gross sales of tangible personal property in the prior calendar
2130 year consisted of items that would be exempt under this section.
2131 If a qualifying dealer chooses not to participate in the tax
2132 holiday, by July 24, 2021, the dealer must notify the Department
2133 of Revenue in writing of its election to collect sales tax
2134 during the holiday and must post a copy of that notice in a
2135 conspicuous location at its place of business.

2136 (5) The Department of Revenue is authorized, and all
2137 conditions are deemed met, to adopt emergency rules pursuant to
2138 s. 120.54(4), Florida Statutes, for the purpose of implementing
2139 this section. Notwithstanding any other provision of law,
2140 emergency rules adopted pursuant to this subsection are
2141 effective for 6 months after adoption and may be renewed during
2142 the pendency of procedures to adopt permanent rules addressing
2143 the subject of the emergency rules.

2144 (6) This section shall take effect upon this act becoming a
2145 law.

2146 Section 44. Disaster preparedness supplies; sales tax
2147 holiday.-

2148 (1) The tax levied under chapter 212, Florida Statutes, may
2149 not be collected during the period from May 28, 2021, through
2150 June 6, 2021, on the sale of:

2151 (a) A portable self-powered light source selling for \$40 or
2152 less.

2153 (b) A portable self-powered radio, two-way radio, or
2154 weather-band radio selling for \$50 or less.

2155 (c) A tarpaulin or other flexible waterproof sheeting
2156 selling for \$100 or less.

2157 (d) An item normally sold as, or generally advertised as, a



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2158 ground anchor system or tie-down kit selling for \$100 or less.
2159 (e) A gas or diesel fuel tank selling for \$50 or less.
2160 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
2161 or 9-volt batteries, excluding automobile and boat batteries,
2162 selling for \$50 or less.
2163 (g) A nonelectric food storage cooler selling for \$60 or
2164 less.
2165 (h) A portable generator used to provide light or
2166 communications or preserve food in the event of a power outage
2167 selling for \$1,000 or less.
2168 (i) Reusable ice selling for \$20 or less.
2169 (j) A portable power bank selling for \$60 or less.
2170 (2) The tax exemptions provided in this section do not
2171 apply to sales within a theme park or entertainment complex as
2172 defined in s. 509.013(9), Florida Statutes, within a public
2173 lodging establishment as defined in s. 509.013(4), Florida
2174 Statutes, or within an airport as defined in s. 330.27(2),
2175 Florida Statutes.
2176 (3) The Department of Revenue is authorized, and all
2177 conditions are deemed met, to adopt emergency rules pursuant to
2178 s. 120.54(4), Florida Statutes, for the purpose of implementing
2179 this section. Notwithstanding any other provision of law,
2180 emergency rules adopted pursuant to this subsection are
2181 effective for 6 months after adoption and may be renewed during
2182 the pendency of procedures to adopt permanent rules addressing
2183 the subject of the emergency rules.
2184 (4) This section shall take effect upon this act becoming a
2185 law.
2186 Section 45. Admissions to music events, sporting events,



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2187 cultural events, specified performances, movies, museums, state
2188 parks, and fitness facilities; boating and water activity
2189 supplies, camping supplies, fishing supplies, general outdoor
2190 supplies, and sports equipment; sales tax holiday.-

2191 (1) The taxes levied under chapter 212, Florida Statutes,
2192 may not be collected on purchases made during the period from
2193 July 1, 2021, through July 7, 2021, on:

2194 (a) The sale by way of admissions, as defined in s.
2195 212.02(1), Florida Statutes, for:

2196 1. A live music event scheduled to be held on any date or
2197 dates from July 1, 2021, through December 31, 2021;

2198 2. A live sporting event scheduled to be held on any date
2199 or dates from July 1, 2021, through December 31, 2021;

2200 3. A movie to be shown in a movie theater on any date or
2201 dates from July 1, 2021, through December 31, 2021;

2202 4. Entry to a museum, including any annual passes;

2203 5. Entry to a state park, including any annual passes;

2204 6. Entry to a ballet, play, or musical theatre performance
2205 scheduled to be held on any date or dates from July 1, 2021,
2206 through December 31, 2021;

2207 7. Season tickets for ballets, plays, music events, or
2208 musical theatre performances;

2209 8. Entry to a fair, festival, or cultural event scheduled
2210 to be held on any date or dates from July 1, 2021, through
2211 December 31, 2021; or

2212 9. Use of or access to private and membership clubs
2213 providing physical fitness facilities from July 1, 2021, through
2214 December 31, 2021.

2215 (b) The retail sale of boating and water activity supplies,



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2216 camping supplies, fishing supplies, general outdoor supplies,
2217 and sports equipment. As used in this section, the term:

2218 1. "Boating and water activity supplies" means the first
2219 \$75 of the sales price of life jackets and coolers; the first
2220 \$50 of the sales price of safety flares; the first \$150 of the
2221 sales price of water skis, wakeboards, kneeboards, and
2222 recreational inflatable water tubes or floats capable of being
2223 towed; the first \$300 of the sales price of paddleboards and
2224 surfboards; the first \$500 of the sales price of canoes and
2225 kayaks; the first \$75 of the sales price of paddles and oars;
2226 and the first \$25 of the sales price of snorkels, goggles, and
2227 swimming masks.

2228 2. "Camping supplies" means the first \$200 of the sales
2229 price of tents; the first \$50 of the sales price of sleeping
2230 bags, portable hammocks, camping stoves, and collapsible camping
2231 chairs; and the first \$30 of the sales price of camping lanterns
2232 and flashlights.

2233 3. "Fishing supplies" means the first \$75 of the sales
2234 price of rods and reels, if sold individually, or the first \$150
2235 of the sales price if sold as a set; the first \$30 of the sales
2236 price of tackle boxes or bags; and the first \$5 of the sale
2237 price of bait or fishing tackle, if sold individually, or the
2238 first \$10 of the sales price if multiple items are sold
2239 together. The term does not include supplies used for commercial
2240 fishing purposes.

2241 4. "General outdoor supplies" means the first \$15 of the
2242 sales price of sunscreen or insect repellent; the first \$100 of
2243 the sales price of sunglasses; the first \$200 of the sales price
2244 of binoculars; the first \$30 of the sales price of water



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2245 bottles; the first \$50 of the sales price of hydration packs;
2246 the first \$250 of the sales price of outdoor gas or charcoal
2247 grills; the first \$50 of the sales price of bicycle helmets; and
2248 the first \$250 of the sales price of bicycles.

2249 5. "Sports equipment" means any item used in individual or
2250 team sports, not including clothing or footwear, selling for \$40
2251 or less.

2252 (2) The tax exemptions provided in this section do not
2253 apply to sales within a theme park or entertainment complex as
2254 defined in s. 509.013(9), Florida Statutes, within a public
2255 lodging establishment as defined in s. 509.013(4), Florida
2256 Statutes, or within an airport as defined in s. 330.27(2),
2257 Florida Statutes.

2258 (3) If a purchaser of an admission purchases the admission
2259 exempt from tax pursuant to this section and subsequently
2260 resells the admission, the purchaser shall collect tax on the
2261 full sales price of the resold admission.

2262 (4) The Department of Revenue is authorized, and all
2263 conditions are deemed to be met, to adopt emergency rules
2264 pursuant to s. 120.54(4), Florida Statutes, to administer this
2265 section.

2266 (5) This section shall take effect upon this act becoming a
2267 law.

2268 Section 46. Section 14 of chapter 2021-2, Laws of Florida,
2269 is amended to read:

2270 Section 14. Effective on the first day of the second month
2271 following the repeal of s. 212.20(6)(d)6.g. s. 212.20(6)(d)6.h.,
2272 Florida Statutes, by its terms, paragraphs (c) and (d) of
2273 subsection (1) of section 212.031, Florida Statutes, are amended



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2274 to read:

2275 212.031 Tax on rental or license fee for use of real
2276 property.—

2277 (1)

2278 (c) For the exercise of such privilege, a tax is levied at
2279 the rate of 2.0 ~~5.5~~ percent of and on the total rent or license
2280 fee charged for such real property by the person charging or
2281 collecting the rental or license fee. The total rent or license
2282 fee charged for such real property shall include payments for
2283 the granting of a privilege to use or occupy real property for
2284 any purpose and shall include base rent, percentage rents, or
2285 similar charges. Such charges shall be included in the total
2286 rent or license fee subject to tax under this section whether or
2287 not they can be attributed to the ability of the lessor's or
2288 licensor's property as used or operated to attract customers.
2289 Payments for intrinsically valuable personal property such as
2290 franchises, trademarks, service marks, logos, or patents are not
2291 subject to tax under this section. In the case of a contractual
2292 arrangement that provides for both payments taxable as total
2293 rent or license fee and payments not subject to tax, the tax
2294 shall be based on a reasonable allocation of such payments and
2295 shall not apply to that portion which is for the nontaxable
2296 payments.

2297 (d) If the rental or license fee of any such real property
2298 is paid by way of property, goods, wares, merchandise, services,
2299 or other thing of value, the tax shall be at the rate of 2.0 ~~5.5~~
2300 percent of the value of the property, goods, wares, merchandise,
2301 services, or other thing of value.

2302 Section 47. For the purpose of incorporating the amendment



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2303 made by this act to section 197.222, Florida Statutes, in a
2304 reference thereto, paragraph (a) of subsection (3) of section
2305 192.0105, Florida Statutes, is reenacted to read:

2306 192.0105 Taxpayer rights.—There is created a Florida
2307 Taxpayer’s Bill of Rights for property taxes and assessments to
2308 guarantee that the rights, privacy, and property of the
2309 taxpayers of this state are adequately safeguarded and protected
2310 during tax levy, assessment, collection, and enforcement
2311 processes administered under the revenue laws of this state. The
2312 Taxpayer’s Bill of Rights compiles, in one document, brief but
2313 comprehensive statements that summarize the rights and
2314 obligations of the property appraisers, tax collectors, clerks
2315 of the court, local governing boards, the Department of Revenue,
2316 and taxpayers. Additional rights afforded to payors of taxes and
2317 assessments imposed under the revenue laws of this state are
2318 provided in s. 213.015. The rights afforded taxpayers to assure
2319 that their privacy and property are safeguarded and protected
2320 during tax levy, assessment, and collection are available only
2321 insofar as they are implemented in other parts of the Florida
2322 Statutes or rules of the Department of Revenue. The rights so
2323 guaranteed to state taxpayers in the Florida Statutes and the
2324 departmental rules include:

2325 (3) THE RIGHT TO REDRESS.—

2326 (a) The right to discounts for early payment on all taxes
2327 and non-ad valorem assessments collected by the tax collector,
2328 except for partial payments as defined in s. 197.374, the right
2329 to pay installment payments with discounts, and the right to pay
2330 delinquent personal property taxes under a payment program when
2331 implemented by the county tax collector (see ss. 197.162,



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2332 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

2333 Section 48. For the purpose of incorporating the amendments
2334 made by this act to sections 193.155, 193.1554, and 193.1555,
2335 Florida Statutes, in references thereto, section 193.1557,
2336 Florida Statutes, is reenacted to read:

2337 193.1557 Assessment of certain property damaged or
2338 destroyed by Hurricane Michael.—For property damaged or
2339 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
2340 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
2341 additions, or improvements commenced within 5 years after
2342 January 1, 2019. This section applies to the 2019–2023 tax rolls
2343 and shall stand repealed on December 31, 2023.

2344 Section 49. For the purpose of incorporating the amendment
2345 made by this act to section 210.20, Florida Statutes, in a
2346 reference thereto, section 210.205, Florida Statutes, is
2347 reenacted to read:

2348 210.205 Cigarette tax distribution reporting.—By March 15
2349 of each year, each entity that received a distribution pursuant
2350 to s. 210.20(2)(b) in the preceding calendar year shall report
2351 to the Office of Economic and Demographic Research the following
2352 information:

2353 (1) An itemized accounting of all expenditures of the funds
2354 distributed in the preceding calendar year, including amounts
2355 spent on debt service.

2356 (2) A statement indicating what portion of the distributed
2357 funds have been pledged for debt service.

2358 (3) The original principal amount and current debt service
2359 schedule of any bonds or other borrowing for which the
2360 distributed funds have been pledged for debt service.



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2361 Section 50. For the purpose of incorporating the amendment
2362 made by this act to section 212.13, Florida Statutes, in a
2363 reference thereto, paragraph (f) of subsection (18) of section
2364 212.08, Florida Statutes, is reenacted to read:

2365 212.08 Sales, rental, use, consumption, distribution, and
2366 storage tax; specified exemptions.—The sale at retail, the
2367 rental, the use, the consumption, the distribution, and the
2368 storage to be used or consumed in this state of the following
2369 are hereby specifically exempt from the tax imposed by this
2370 chapter.

2371 (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR
2372 RESEARCH AND DEVELOPMENT.—

2373 (f) Purchasers shall maintain all documentation necessary
2374 to prove the exempt status of purchases and fabrication activity
2375 and make such documentation available for inspection pursuant to
2376 the requirements of s. 212.13(2).

2377 Section 51. (1) The Department of Revenue is authorized,
2378 and all conditions are deemed met, to adopt emergency rules
2379 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2380 implementing:

2381 (a) The amendment made by this act to s. 212.06, Florida
2382 Statutes;

2383 (b) The provisions related to the Strong Families Tax
2384 Credit created by this act; and

2385 (c) The provisions related to the Florida Internship Tax
2386 Credit Program created by this act.

2387 (2) Notwithstanding any other law, emergency rules adopted
2388 pursuant to subsection (1) are effective for 6 months after
2389 adoption and may be renewed during the pendency of procedures to



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2390 adopt permanent rules addressing the subject of the emergency
2391 rules.

2392 (3) This section shall take effect upon this act becoming a
2393 law and expires January 1, 2025.

2394 Section 52. For the 2021-2022 fiscal year, the sum of
2395 \$208,000 in nonrecurring funds is appropriated from the General
2396 Revenue Fund to the Department of Revenue for the purpose of
2397 implementing the provisions related to the Strong Families Tax
2398 Credit created by this act.

2399 Section 53. The Florida Institute for Child Welfare shall
2400 analyze the use of funding provided by the tax credit authorized
2401 under s. 402.62, Florida Statutes, as created by this act, and
2402 submit a report to the Governor, the President of the Senate,
2403 and the Speaker of the House of Representatives by October 31,
2404 2025. The report must, at a minimum, include the total funding
2405 amount and categorize the funding by type of program, describe
2406 the programs that were funded, and assess the outcomes that were
2407 achieved using the funding.

2408 Section 54. Except as otherwise expressly provided in this
2409 act and except for this section, which shall take effect upon
2410 this act becoming a law, this act shall take effect July 1,
2411 2021.

2412
2413 ===== T I T L E A M E N D M E N T =====

2414 And the title is amended as follows:

2415 Delete everything before the enacting clause
2416 and insert:

2417 A bill to be entitled

2418 An act relating to taxation; repealing s. 193.019,



2419 F.S., relating to hospitals and community benefit
2420 reporting; amending s. 193.155, F.S.; adding
2421 exceptions to the definition of the term "change of
2422 ownership" for purposes of a certain homestead
2423 assessment limitation; providing that changes,
2424 additions, or improvements, including ancillary
2425 improvements, to homestead property damaged or
2426 destroyed by misfortune or calamity must be assessed
2427 upon substantial completion; specifying that the
2428 assessed value of the replaced homestead property must
2429 be calculated using the assessed value of the
2430 homestead property on a certain date before the date
2431 on which the damage or destruction was sustained;
2432 providing that certain changes, additions, or
2433 improvements must be reassessed at just value in
2434 subsequent years; specifying that changes to elevate
2435 certain homestead property do not increase the
2436 assessed value of the property; requiring property
2437 owners to provide certification for such property;
2438 defining the terms "voluntary elevation" and
2439 "voluntarily elevated"; prohibiting the inclusion of
2440 certain areas in a square footage calculation;
2441 providing an exception; providing applicability;
2442 making clarifying changes; providing that changes
2443 relating to elevated property are contingent upon
2444 elector approval of an amendment to the State
2445 Constitution; amending s. 193.1554, F.S.; providing
2446 that changes, additions, or improvements, including
2447 ancillary improvements, to nonhomestead residential



2448 property damaged or destroyed by misfortune or
2449 calamity must be assessed upon substantial completion;
2450 specifying that the assessed value of the replaced
2451 nonhomestead residential property must be calculated
2452 using the assessed value of the nonhomestead
2453 residential property on a certain date before the date
2454 on which the damage or destruction was sustained;
2455 providing that certain changes, additions, or
2456 improvements must be reassessed at just value in
2457 subsequent years; specifying that changes to elevate
2458 certain nonhomestead residential property do not
2459 increase the assessed value of the property; requiring
2460 property owners to provide certification for such
2461 property; defining the terms "voluntary elevation" and
2462 "voluntarily elevated"; prohibiting the inclusion of
2463 certain areas in a square footage calculation;
2464 providing an exception; providing applicability;
2465 making clarifying changes; providing that changes
2466 relating to elevated property are contingent upon
2467 elector approval of an amendment to the State
2468 Constitution; amending s. 193.1555, F.S.; providing
2469 that changes, additions, or improvements, including
2470 ancillary improvements, to certain nonresidential real
2471 property damaged or destroyed by misfortune or
2472 calamity must be assessed upon substantial completion;
2473 specifying that the assessed value of the replaced
2474 nonresidential real property shall be calculated using
2475 the assessed value of the residential and
2476 nonresidential real property on a certain date before



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2477 the date on which the damage or destruction was
2478 sustained; providing that certain changes, additions,
2479 or improvements must be reassessed at just value in
2480 subsequent years; providing construction and
2481 retroactive applicability; amending s. 196.196, F.S.;
2482 specifying that portions of property not used for
2483 certain purposes are not exempt from ad valorem
2484 taxation; specifying that exemptions for certain
2485 portions of property from ad valorem taxation are not
2486 affected so long as such portions of property are used
2487 for specified purposes; providing applicability and
2488 construction; amending s. 196.1978, F.S.; exempting
2489 certain multifamily projects from ad valorem taxation;
2490 making technical changes; amending s. 196.198, F.S.;
2491 providing that improvements to real property are
2492 deemed owned by certain educational institutions for
2493 purposes of the educational exemption from ad valorem
2494 taxation if certain criteria are met; providing that
2495 such educational institutions shall receive the full
2496 benefit of the exemption; requiring the property owner
2497 to make certain disclosures to the educational
2498 institution; exempting certain property owned by a
2499 house of public worship from ad valorem taxation;
2500 providing construction; amending s. 197.222, F.S.;
2501 requiring, rather than authorizing, tax collectors to
2502 accept late payments of prepaid property taxes within
2503 a certain timeframe; deleting a late payment penalty;
2504 amending s. 201.08, F.S.; providing that modifications
2505 of certain original documents for certain purposes on



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2506 which documentary stamp taxes were previously paid are
2507 not renewals and are not subject to the documentary
2508 stamp tax; amending s. 210.20, F.S.; increasing, at
2509 specified timeframes, the percentage of cigarette tax
2510 proceeds paid to the Board of Directors of the H. Lee
2511 Moffitt Cancer Center and Research Institute for
2512 certain purposes; creating s. 211.0253, F.S.;
2513 providing a credit against oil and gas production
2514 taxes under the Strong Families Tax Credit; amending
2515 s. 211.3106, F.S.; specifying the severance tax rate
2516 for a certain heavy mineral under certain
2517 circumstances; amending s. 212.06, F.S.; revising the
2518 definition of the term "dealer"; revising a condition
2519 for a sales tax exception for tangible personal
2520 property imported, produced, or manufactured in this
2521 state for export; defining terms; specifying
2522 application requirements and procedures for a
2523 forwarding agent to apply for a Florida Certificate of
2524 Forwarding Agent Address from the Department of
2525 Revenue; requiring forwarding agents receiving such
2526 certificate to register as dealers for purposes of the
2527 sales and use tax; specifying requirements for sales
2528 tax remittance and for recordkeeping; specifying the
2529 timeframe for expiration of certificates and
2530 procedures for renewal; requiring forwarding agents to
2531 update information; requiring the department to verify
2532 certain information; authorizing the department to
2533 suspend or revoke certificates under certain
2534 circumstances; requiring the department to provide a



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2535 list on its website of forwarding agents who have
2536 received certificates; providing circumstances and
2537 requirements for and construction related to dealers
2538 accepting certificates or relying on the department's
2539 website list in lieu of collecting certain taxes;
2540 providing criminal penalties for certain violations;
2541 authorizing the department to adopt rules; amending s.
2542 212.07, F.S.; authorizing dealers, subject to certain
2543 conditions, to advertise or hold out to the public
2544 that they will pay sales tax on behalf of the
2545 purchaser; amending s. 212.08, F.S.; extending the
2546 expiration date of the sales tax exemption for data
2547 center property; exempting specified items that assist
2548 in independent living from the sales tax; amending s.
2549 212.13, F.S.; revising recordkeeping requirements for
2550 dealers collecting the sales and use tax; amending s.
2551 212.15, F.S.; providing that stolen sales tax revenue
2552 may be aggregated for the purposes of determining the
2553 grade of certain criminal offenses; conforming a
2554 provision to changes made by the act; creating s.
2555 212.1834, F.S.; providing a credit against sales taxes
2556 payable by direct pay permitholders under the Strong
2557 Families Tax Credit; amending ss. 212.20 and 212.205,
2558 F.S.; conforming provisions to changes made by the
2559 act; amending s. 213.053, F.S.; authorizing the
2560 department to publish a list of forwarding agents who
2561 have received Florida Certificates of Forwarding Agent
2562 Address on its website; amending s. 218.64, F.S.;
2563 conforming provisions to changes made by the act;



2564 amending s. 220.02, F.S.; specifying the order in
2565 which corporate income tax credits under the Strong
2566 Families Tax Credit and the Florida Internship Tax
2567 Credit Program are applied; amending s. 220.13, F.S.;
2568 requiring corporate income taxpayers to add back to
2569 their taxable income claimed credit amounts under the
2570 Strong Families Tax Credit and the Florida Internship
2571 Tax Credit Program; providing an exception; amending
2572 s. 220.1845, F.S.; increasing the contaminated site
2573 rehabilitation corporate income tax credit for a
2574 specified fiscal year; amending s. 220.186, F.S.;
2575 providing that a corporate income tax credit claimed
2576 under the Strong Families Tax Credit is not applied in
2577 the calculation of the Florida alternative minimum tax
2578 credit; creating s. 220.1877, F.S.; providing a credit
2579 against the corporate income tax under the Strong
2580 Families Tax Credit; specifying requirements and
2581 procedures for the credit; creating s. 220.198, F.S.;
2582 providing a short title; defining terms; providing a
2583 corporate income tax credit for qualified businesses
2584 employing student interns if certain criteria are met;
2585 specifying the amount of the credit a qualified
2586 business may claim per student intern; specifying a
2587 limit on the credit claimed per taxable year;
2588 specifying the combined total amount of tax credits
2589 which may be granted per state fiscal year in
2590 specified years; requiring that credits be allocated
2591 on a prorated basis if total approved credits exceed
2592 the limit; authorizing the department to adopt certain



2593 rules; authorizing a qualified business to carry
2594 forward unused credit for a certain time; amending s.
2595 288.0001, F.S.; conforming a provision to changes made
2596 by the act; repealing s. 288.11625, F.S., relating to
2597 sports development; amending s. 376.30781, F.S.;
2598 conforming a provision to changes made by the act;
2599 creating s. 402.62, F.S.; creating the Strong Families
2600 Tax Credit; defining terms; specifying requirements
2601 for the Department of Children and Families in
2602 designating eligible charitable organizations;
2603 specifying requirements for eligible charitable
2604 organizations receiving contributions; specifying
2605 duties of the Department of Children and Families;
2606 specifying a limitation on, and application procedures
2607 for, the tax credit; specifying requirements and
2608 procedures for, and restrictions on, the carryforward,
2609 conveyance, transfer, assignment, and rescindment of
2610 credits; specifying requirements and procedures for
2611 the department; providing construction; authorizing
2612 the department, the Division of Alcoholic Beverages
2613 and Tobacco of the Department of Business and
2614 Professional Regulation, and the Department of
2615 Children and Families to develop a cooperative
2616 agreement and adopt rules; authorizing certain
2617 interagency information sharing; amending s. 443.191,
2618 F.S.; conforming a cross-reference; creating s.
2619 561.1213, F.S.; providing a credit against excise
2620 taxes on certain alcoholic beverages under the Strong
2621 Families Tax Credit; amending s. 624.509, F.S.;



2622 specifying the order in which the insurance premium
2623 tax credit under the Strong Families Tax Credit is
2624 applied; creating s. 624.51057, F.S.; providing a
2625 credit against the insurance premium tax under the
2626 Strong Families Tax Credit; providing sales tax
2627 exemptions for certain clothing, wallets, bags, school
2628 supplies, personal computers, and personal computer-
2629 related accessories during a certain timeframe;
2630 defining terms; specifying locations where the
2631 exemptions do not apply; authorizing certain dealers
2632 to opt out of participating in the exemptions, subject
2633 to certain conditions; authorizing the department to
2634 adopt emergency rules; providing sales tax exemptions
2635 for certain disaster preparedness supplies during a
2636 certain timeframe; specifying locations where the
2637 exemptions do not apply; authorizing the department to
2638 adopt emergency rules; providing sales tax exemptions
2639 for certain admissions to music events, sporting
2640 events, cultural events, specified performances,
2641 movies, museums, state parks, and fitness facilities,
2642 and for certain boating and water activity, camping,
2643 fishing, general outdoor supplies, and sports
2644 equipment, during certain timeframes; defining terms;
2645 specifying locations where the exemptions do not
2646 apply; requiring purchasers to collect sales tax on
2647 resold exempt admissions; authorizing the department
2648 to adopt emergency rules; amending chapter 2021-2,
2649 Laws of Florida; conforming a cross-reference;
2650 revising certain taxes on rental or license fees;



2651 reenacting s. 192.0105(3)(a), F.S., relating to
2652 taxpayer rights, to incorporate the amendment made to
2653 s. 197.222, F.S., in a reference thereto; reenacting
2654 s. 193.1557, F.S., relating to assessment of property
2655 damaged or destroyed by Hurricane Michael, to
2656 incorporate the amendments made to ss. 193.155,
2657 193.1554, and 193.1555, F.S., in references thereto;
2658 reenacting s. 210.205, F.S., relating to cigarette tax
2659 distribution reporting, to incorporate the amendment
2660 made to s. 210.20, F.S., in a reference thereto;
2661 reenacting s. 212.08(18)(f), F.S., relating to the
2662 sales, rental, use, consumption, distribution, and
2663 storage tax, to incorporate the amendment made to s.
2664 212.13, F.S., in a reference thereto; authorizing the
2665 department to adopt emergency rules to implement
2666 certain provisions; providing for expiration of that
2667 authority; providing an appropriation; requiring the
2668 Florida Institute for Child Welfare to provide a
2669 certain report to the Governor and the Legislature by
2670 a specified date; providing effective dates.