

1 A bill to be entitled
2 An act relating to taxation; amending s. 125.0104,
3 F.S.; removing provisions which require a county or
4 subcounty special taxing district to receive an
5 extraordinary vote of the governing board to increase
6 the tourist development taxes for certain purposes;
7 specifying that certain tourist development taxes are
8 imposed by ordinance subject to referendum approval by
9 a majority vote of the electors voting in such
10 election; specifying the date in which certain
11 ordinance imposed tourist development taxes become
12 effective; authorizing a county to impose a tourist
13 development tax to finance flood mitigation projects
14 or improvements; correcting a cross-reference;
15 amending s. 193.461, F.S.; requiring structures and
16 equipment used in the production of aquaculture
17 products to be assessed a specified way when the land
18 is assessed using the income methodology approach;
19 amending s. 196.196, F.S.; specifying that portions of
20 property not used for certain purposes are not exempt
21 from ad valorem taxation; specifying that exemptions
22 on certain portions of property from ad valorem
23 taxation are not affected so long as the predominant
24 use of the property is for specified purposes;
25 providing applicability; amending s. 196.1978, F.S.;

26 | revising the affordable housing property exemption to
27 | exempt from ad valorem taxation, rather than provide a
28 | discount to, certain multifamily projects after a
29 | certain timeframe; making clarifying changes; amending
30 | s. 197.222, F.S.; requiring, rather than authorizing,
31 | tax collectors to accept late payments of prepaid
32 | property taxes within a certain timeframe; deleting a
33 | late payment penalty; reenacting s. 192.0105(3)(a),
34 | F.S., relating to taxpayer rights, to incorporate the
35 | amendment made to s. 197.222, F.S., in a reference
36 | thereto; amending s. 201.08, F.S.; exempting from
37 | assessment of documentary stamp taxes the modification
38 | of certain documents which change only the interest
39 | rate under specified conditions; creating s. 211.0252,
40 | F.S.; providing a credit against oil and gas
41 | production taxes under the Strong Families Tax Credit;
42 | specifying requirements and procedures for, and
43 | limitations on, the credit; amending s. 211.3106,
44 | F.S.; specifying the severance tax rate for a certain
45 | heavy mineral under certain circumstances; amending s.
46 | 212.0305, F.S.; requiring specified counties to impose
47 | or increase a convention development tax only if
48 | approved by in a referendum approved by a majority of
49 | the registered electors voting in such election;
50 | specifying the calculation of the effective date of an

51 approved levy; authorizing convention development
52 taxes to finance flood mitigation projects or
53 improvements; authorizing certain counties to impose a
54 specified district convention development tax to
55 finance flood mitigation projects or improvements;
56 providing a form to be placed on the ballot; amending
57 s. 212.03055, F.S.; providing that a special taxing
58 district may not increase a tax without approval in a
59 referendum by a majority vote of the electors;
60 amending s. 212.06, F.S.; revising the definition of
61 the term "dealer"; revising a condition for a sales
62 tax exception for tangible personal property imported,
63 produced, or manufactured in this state for export;
64 providing definitions; specifying application
65 requirements and procedures for a forwarding agent to
66 apply for a Florida Certificate of Forwarding Agent
67 Address from the Department of Revenue; requiring
68 forwarding agents receiving such certificate to
69 register as dealers for purposes of the sales and use
70 tax; specifying requirements for sales tax remittance
71 and for recordkeeping; specifying the timeframe for
72 expiration of certificates and procedures for renewal;
73 requiring forwarding agents to update information;
74 requiring the department to verify certain
75 information; authorizing the department to revoke or

76 suspend certificates under certain circumstances;
77 requiring the department to maintain an online
78 certificate verification system; providing
79 circumstances and requirements for and construction
80 relating to dealers accepting certificates in lieu of
81 collecting certain taxes; providing criminal penalties
82 for certain violations; authorizing the department to
83 adopt rules; amending and reenacting s. 212.07, F.S.;
84 authorizing dealers, subject to certain conditions, to
85 advertise or hold out to the public that they will pay
86 sales tax on behalf of the purchaser; reenacting s.
87 212.07(1)(c), F.S., relating to the sales, storage,
88 and use tax, to incorporate the amendment made to s.
89 212.06, F.S., in a reference thereto; amending and
90 reenacting s. 212.08, F.S.; extending the date the
91 Department of Revenue can issue a specified tax
92 exemption certificate; reenacting s. 212.08(18)(f),
93 F.S., relating to the sales, rental, use, consumption,
94 distribution, and storage tax, to incorporate the
95 amendment made to s. 212.13, F.S., in a reference
96 thereto; amending s. 212.08, F.S., exempting from
97 sales and use tax specified items that assist in
98 independent living; providing applicability; amending
99 s. 212.13, F.S.; revising recordkeeping requirements
100 for dealers collecting the sales and use tax; amending

101 s. 212.15, F.S.; providing that stolen sales tax
102 revenue may be aggregated for the purposes of
103 determining the grade of certain criminal offenses;
104 conforming a provision to changes made by the act;
105 creating s. 212.1833, F.S.; providing credit against
106 sales taxes payable by direct pay permit holders under
107 the Strong Families Tax Credit; specifying
108 requirements and procedures for, and limitations on,
109 the credit; amending ss. 212.20 and 212.205, F.S.;
110 conforming provisions to changes made by the act;
111 amending s. 213.053, F.S.; authorizing the department
112 to publish a list of forwarding agents' addresses on
113 its website; amending s. 218.64, F.S.; conforming
114 provisions to changes made by the act; amending s.
115 220.02, F.S.; revising the order in which the
116 corporate income tax credit under the Strong Families
117 Tax Credit is applied; amending s. 220.13, F.S.;
118 revising the definition of the term "adjusted federal
119 income"; amending s. 220.186, F.S.; revising the
120 calculation of the corporate income tax credit for the
121 Florida alternative minimum tax; creating s. 220.1876,
122 F.S.; providing a credit against the corporate income
123 tax under the Strong Families Tax Credit; specifying
124 requirements and procedures for, and limitations on,
125 the credit; amending s. 288.0001, F.S.; conforming

126 provisions to changes made by the act; repealing s.
127 288.11625, F.S., relating to state funding for sports
128 facility development by a unit of local government, or
129 by a certified beneficiary or other applicant, on
130 property owned by the local government; creating s.
131 402.62, F.S.; creating the Strong Families Tax Credit;
132 defining terms; specifying requirements for the
133 Department of Children and Families in designating
134 eligible charitable organizations; specifying
135 requirements for eligible charitable organizations
136 receiving contributions; specifying duties of the
137 Department of Children and Families; specifying a
138 limitation on, and application procedures for, the tax
139 credit; specifying requirements and procedures for,
140 and restrictions on, the carryforward, conveyance,
141 transfer, assignment, and rescindment of credits;
142 specifying requirements and procedures for the
143 Department of Revenue; providing construction;
144 authorizing the Department of Revenue, the Division of
145 Alcoholic Beverages and Tobacco of the Department of
146 Business and Professional Regulation, and the
147 Department of Children and Families to develop a
148 cooperative agreement and adopt rules; authorizing
149 certain interagency information sharing; creating ss.
150 561.1212 and 624.51056, F.S.; providing credits

151 against excise taxes on certain alcoholic beverages
152 and the insurance premium tax, respectively, under the
153 Strong Families Tax Credit; specifying requirements
154 and procedures for, and limitations on, the credits;
155 amending s. 624.509, F.S.; revising the order in which
156 credits are taken for purposes of the insurance
157 premium tax; providing sales tax exemptions for
158 certain disaster preparedness supplies during a
159 certain timeframe; specifying locations where the
160 exemptions do not apply; authorizing the department to
161 adopt emergency rules; providing sales tax exemptions
162 for certain clothing, school supplies, personal
163 computers, and personal computer-related accessories
164 during a certain timeframe; defining terms; specifying
165 locations where the exemptions do not apply;
166 authorizing certain dealers to opt out of
167 participating in the exemptions, subject to certain
168 conditions; authorizing the department to adopt
169 emergency rules; providing sales tax exemptions for
170 certain admissions and items used in recreational
171 events and activities during a certain timeframe;
172 providing definitions; specifying locations where the
173 exemptions do not apply; authorizing the department to
174 adopt emergency rules; providing an appropriation for
175 the Strong Families Tax Credit; authorizing the

176 Department of Revenue to adopt emergency rules related
 177 to the Strong Families Tax Credit; authorizing the
 178 Department of Revenue to adopt emergency rules
 179 relating to changes made to s. 212.06, F.S.; providing
 180 for expiration of that authority; requiring the
 181 Florida Institute for Child Welfare to provide a
 182 certain report to the Governor and the Legislature by
 183 a specified date; providing an effective date.
 184

185 Be It Enacted by the Legislature of the State of Florida:
 186

187 Section 1. Paragraphs (d), (l), (m), and (n) of subsection
 188 (3), paragraphs (a) and (d) of subsection (5), paragraph (a) of
 189 subsection (6), and paragraph (b) of subsection (7) of section
 190 125.0104, Florida Statutes, are amended to read:

191 125.0104 Tourist development tax; procedure for levying;
 192 authorized uses; referendum; enforcement.—

193 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.—

194 (d) In addition to any 1-percent or 2-percent tax imposed
 195 under paragraph (c), the governing board of the county may levy,
 196 impose, and set an additional 1 percent of each dollar above the
 197 tax rate set under paragraph (c) ~~by the extraordinary vote of~~
 198 ~~the governing board~~ for the purposes set forth in subsection (5)
 199 ~~or~~ by ordinance subject to referendum approval by the registered
 200 electors within the county or subcounty special district, in

201 accordance with subsection (6). ~~No county shall levy, impose,~~
202 ~~and set the tax authorized under this paragraph unless the~~
203 ~~county has imposed the 1-percent or 2-percent tax authorized~~
204 ~~under paragraph (c) for a minimum of 3 years prior to the~~
205 ~~effective date of the levy and imposition of the tax authorized~~
206 ~~by this paragraph.~~ Revenues raised by the additional tax
207 authorized under this paragraph may ~~shall~~ not be used for debt
208 service on or refinancing of existing facilities as specified in
209 subparagraph (5)(a)1. unless approved in a referendum election
210 by a majority of the electors voting in such election in the
211 county or the subcounty special taxing district ~~by a resolution~~
212 ~~adopted by an extraordinary majority of the total membership of~~
213 ~~the governing board of the county.~~ If the 1-percent or 2-percent
214 tax authorized in paragraph (c) is levied within a subcounty
215 special taxing district, the additional tax authorized in this
216 paragraph shall only be levied therein. The provisions of
217 paragraphs (4)(a)-(d) shall not apply to the adoption of the
218 additional tax authorized in this paragraph. The effective date
219 of the levy and imposition of the tax authorized under this
220 paragraph shall be the first day of the second month following
221 approval of the ordinance by referendum, as set forth in
222 subsection (6), or the first day of any subsequent month as may
223 be specified in the ordinance ~~the governing board or the first~~
224 ~~day of any subsequent month as may be specified in the~~
225 ~~ordinance.~~ A certified copy of such ordinance shall be furnished

226 | by the county to the Department of Revenue within 10 days after
 227 | approval of such ordinance.

228 | (1) In addition to any other tax which is imposed pursuant
 229 | to this section, a county may impose up to an additional 1-
 230 | percent tax on the exercise of the privilege described in
 231 | paragraph (a) by ordinance, subject to referendum approval by
 232 | the registered electors within the county in accordance with
 233 | subsection (6), by majority vote of the governing board of the
 234 | county in order to:

235 | 1. Pay the debt service on bonds issued to finance the
 236 | construction, reconstruction, or renovation of a professional
 237 | sports franchise facility, or the acquisition, construction,
 238 | reconstruction, or renovation of a retained spring training
 239 | franchise facility, either publicly owned and operated, or
 240 | publicly owned and operated by the owner of a professional
 241 | sports franchise or other lessee with sufficient expertise or
 242 | financial capability to operate such facility, and to pay the
 243 | planning and design costs incurred prior to the issuance of such
 244 | bonds.

245 | 2. Pay the debt service on bonds issued to finance the
 246 | construction, reconstruction, or renovation of a convention
 247 | center, and to pay the planning and design costs incurred prior
 248 | to the issuance of such bonds.

249 | 3. Pay the operation and maintenance costs of a convention
 250 | center for a period of up to 10 years. Only counties that have

251 | elected to levy the tax for the purposes authorized in
252 | subparagraph 2. may use the tax for the purposes enumerated in
253 | this subparagraph. Any county that elects to levy the tax for
254 | the purposes authorized in subparagraph 2. after July 1, 2000,
255 | may use the proceeds of the tax to pay the operation and
256 | maintenance costs of a convention center for the life of the
257 | bonds.

258 | 4. Promote and advertise tourism in the State of Florida
259 | and nationally and internationally; however, if tax revenues are
260 | expended for an activity, service, venue, or event, the
261 | activity, service, venue, or event shall have as one of its main
262 | purposes the attraction of tourists as evidenced by the
263 | promotion of the activity, service, venue, or event to tourists.

264 | 5. Finance flood mitigation projects or improvements.

265 |
266 | The provision of paragraph (b) which prohibits any county
267 | authorized to levy a convention development tax pursuant to s.
268 | 212.0305 from levying more than the 2-percent tax authorized by
269 | this section, and the provisions of paragraphs (4) (a)-(d), shall
270 | not apply to the additional tax authorized in this paragraph.
271 | The effective date of the levy and imposition of the tax
272 | authorized under this paragraph shall be the first day of the
273 | second month following approval of the ordinance by referendum
274 | as set forth in subsection (6), ~~the governing board~~ or the first
275 | day of any subsequent month as may be specified in the

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276 ordinance. A certified copy of such ordinance shall be furnished
277 by the county to the Department of Revenue within 10 days after
278 approval of such ordinance.

279 (m)1. In addition to any other tax which is imposed
280 pursuant to this section, a high tourism impact county may
281 impose an additional 1-percent tax on the exercise of the
282 privilege described in paragraph (a) by ordinance subject to
283 referendum approval by the registered electors within the
284 county, as set forth in subsection (6) ~~by extraordinary vote of~~
285 the governing board of the county. The tax revenues received
286 pursuant to this paragraph shall be used for one or more of the
287 authorized uses pursuant to subsection (5).

288 2. A county is considered to be a high tourism impact
289 county after the Department of Revenue has certified to such
290 county that the sales subject to the tax levied pursuant to this
291 section exceeded \$600 million during the previous calendar year,
292 or were at least 18 percent of the county's total taxable sales
293 under chapter 212 where the sales subject to the tax levied
294 pursuant to this section were a minimum of \$200 million, except
295 that no county authorized to levy a convention development tax
296 pursuant to s. 212.0305 shall be considered a high tourism
297 impact county. Once a county qualifies as a high tourism impact
298 county, it shall retain this designation for the period the tax
299 is levied pursuant to this paragraph.

300 3. The provisions of paragraphs (4) (a)-(d) shall not apply

301 to the adoption of the additional tax authorized in this
302 paragraph. The effective date of the levy and imposition of the
303 tax authorized under this paragraph shall be the first day of
304 the second month following approval of the ordinance referendum,
305 as set forth in subsection (6), ~~by the governing board~~ or the
306 first day of any subsequent month as may be specified in the
307 ordinance. A certified copy of such ordinance shall be furnished
308 by the county to the Department of Revenue within 10 days after
309 approval of such ordinance.

310 (n) In addition to any other tax that is imposed under
311 this section, a county ~~that has imposed the tax under paragraph~~
312 ~~(1)~~ may impose an additional tax that is no greater than 1
313 percent on the exercise of the privilege described in paragraph
314 (a) by ordinance subject to referendum approval by the
315 registered electors within the county as set forth in subsection
316 (6) ~~by a majority plus one vote of the membership of the board~~
317 ~~of county commissioners in order to:~~

- 318 1. Pay the debt service on bonds issued to finance:
- 319 a. The construction, reconstruction, or renovation of a
320 facility either publicly owned and operated, or publicly owned
321 and operated by the owner of a professional sports franchise or
322 other lessee with sufficient expertise or financial capability
323 to operate such facility, and to pay the planning and design
324 costs incurred prior to the issuance of such bonds for a new
325 professional sports franchise as defined in s. 288.1162.

326 b. The acquisition, construction, reconstruction, or
327 renovation of a facility either publicly owned and operated, or
328 publicly owned and operated by the owner of a professional
329 sports franchise or other lessee with sufficient expertise or
330 financial capability to operate such facility, and to pay the
331 planning and design costs incurred prior to the issuance of such
332 bonds for a retained spring training franchise.

333 2. Promote and advertise tourism in the State of Florida
334 and nationally and internationally; however, if tax revenues are
335 expended for an activity, service, venue, or event, the
336 activity, service, venue, or event shall have as one of its main
337 purposes the attraction of tourists as evidenced by the
338 promotion of the activity, service, venue, or event to tourists.

339 3. Finance flood mitigation projects or improvements.

340
341 A county that imposes the tax authorized in this paragraph may
342 not expend any ad valorem tax revenues for the acquisition,
343 construction, reconstruction, or renovation of a facility for
344 which tax revenues are used pursuant to subparagraph 1. The
345 provision of paragraph (b) which prohibits any county authorized
346 to levy a convention development tax pursuant to s. 212.0305
347 from levying more than the 2-percent tax authorized by this
348 section does ~~shall~~ not apply to the additional tax authorized by
349 this paragraph in counties which levy convention development
350 taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not

351 apply to the adoption of the additional tax authorized in this
 352 paragraph. The effective date of the levy and imposition of the
 353 tax authorized under this paragraph is the first day of the
 354 second month following approval of the ordinance by referendum,
 355 as prescribed by subsection (6), ~~by the board of county~~
 356 ~~commissioners~~ or the first day of any subsequent month specified
 357 in the ordinance. A certified copy of such ordinance shall be
 358 furnished by the county to the Department of Revenue within 10
 359 days after approval of the ordinance.

360 (5) AUTHORIZED USES OF REVENUE.—

361 (a) All tax revenues received pursuant to this section by
 362 a county imposing the tourist development tax shall be used by
 363 that county for the following purposes only:

364 1. To acquire, construct, extend, enlarge, remodel,
 365 repair, improve, maintain, operate, or promote one or more:

366 a. Publicly owned and operated convention centers, sports
 367 stadiums, sports arenas, coliseums, or auditoriums within the
 368 boundaries of the county or subcounty special taxing district in
 369 which the tax is levied;

370 b. Auditoriums that are publicly owned but are operated by
 371 organizations that are exempt from federal taxation pursuant to
 372 26 U.S.C. s. 501(c)(3) and open to the public, within the
 373 boundaries of the county or subcounty special taxing district in
 374 which the tax is levied; or

375 c. Aquariums or museums that are publicly owned and

376 | operated or owned and operated by not-for-profit organizations
377 | and open to the public, within the boundaries of the county or
378 | subcounty special taxing district in which the tax is levied;

379 | 2. To promote zoological parks that are publicly owned and
380 | operated or owned and operated by not-for-profit organizations
381 | and open to the public;

382 | 3. To promote and advertise tourism in this state and
383 | nationally and internationally; however, if tax revenues are
384 | expended for an activity, service, venue, or event, the
385 | activity, service, venue, or event must have as one of its main
386 | purposes the attraction of tourists as evidenced by the
387 | promotion of the activity, service, venue, or event to tourists;

388 | 4. To fund convention bureaus, tourist bureaus, tourist
389 | information centers, and news bureaus as county agencies or by
390 | contract with the chambers of commerce or similar associations
391 | in the county, which may include any indirect administrative
392 | costs for services performed by the county on behalf of the
393 | promotion agency;

394 | 5. To finance beach park facilities, or beach, channel,
395 | estuary, or lagoon improvement, maintenance, renourishment,
396 | restoration, and erosion control, including construction of
397 | beach groins and shoreline protection, enhancement, cleanup, or
398 | restoration of inland lakes and rivers to which there is public
399 | access as those uses relate to the physical preservation of the
400 | beach, shoreline, channel, estuary, lagoon, or inland lake or

401 river. However, any funds identified by a county as the local
402 matching source for beach renourishment, restoration, or erosion
403 control projects included in the long-range budget plan of the
404 state's Beach Management Plan, pursuant to s. 161.091, or funds
405 contractually obligated by a county in the financial plan for a
406 federally authorized shore protection project may not be used or
407 loaned for any other purpose. In counties of fewer than 100,000
408 population, up to 10 percent of the revenues from the tourist
409 development tax may be used for beach park facilities; ~~or~~

410 6. To acquire, construct, extend, enlarge, remodel,
411 repair, improve, maintain, operate, or finance public facilities
412 within the boundaries of the county or subcounty special taxing
413 district in which the tax is levied, if the public facilities
414 are needed to increase tourist-related business activities in
415 the county or subcounty special district and are recommended by
416 the county tourist development council created pursuant to
417 paragraph (4) (e). Tax revenues may be used for any related land
418 acquisition, land improvement, design and engineering costs, and
419 all other professional and related costs required to bring the
420 public facilities into service. As used in this subparagraph,
421 the term "public facilities" means major capital improvements
422 that have a life expectancy of 5 or more years, including, but
423 not limited to, transportation, sanitary sewer, solid waste,
424 drainage, potable water, and pedestrian facilities. Tax revenues
425 may be used for these purposes only if the following conditions

426 are satisfied:

427 a. In the county fiscal year immediately preceding the
 428 fiscal year in which the tax revenues were initially used for
 429 such purposes, at least \$10 million in tourist development tax
 430 revenue was received;

431 b. The county governing board approves the use for the
 432 proposed public facilities by a vote of at least two-thirds of
 433 its membership;

434 c. No more than 70 percent of the cost of the proposed
 435 public facilities will be paid for with tourist development tax
 436 revenues, and sources of funding for the remaining cost are
 437 identified and confirmed by the county governing board;

438 d. At least 40 percent of all tourist development tax
 439 revenues collected in the county are spent to promote and
 440 advertise tourism as provided by this subsection; and

441 e. An independent professional analysis, performed at the
 442 expense of the county tourist development council, demonstrates
 443 the positive impact of the infrastructure project on tourist-
 444 related businesses in the county; or

445 7. To finance flood mitigation projects or improvements.

446
 447 Subparagraphs 1. and 2. may be implemented through service
 448 contracts and leases with lessees that have sufficient expertise
 449 or financial capability to operate such facilities.

450 (d) The revenues to be derived from the tourist

451 development tax may be pledged to secure and liquidate revenue
452 bonds issued by the county for the purposes set forth in
453 subparagraphs (a)1., 2., ~~and 5., 6., and 7.~~ or for the purpose
454 of refunding bonds previously issued for such purposes, or both;
455 however, no more than 50 percent of the revenues from the
456 tourist development tax may be pledged to secure and liquidate
457 revenue bonds or revenue refunding bonds issued for the purposes
458 set forth in subparagraph (a)5. Such revenue bonds and revenue
459 refunding bonds may be authorized and issued in such principal
460 amounts, with such interest rates and maturity dates, and
461 subject to such other terms, conditions, and covenants as the
462 governing board of the county shall provide. The Legislature
463 intends that this paragraph be full and complete authority for
464 accomplishing such purposes, but such authority is supplemental
465 and additional to, and not in derogation of, any powers now
466 existing or later conferred under law.

467 (6) REFERENDUM.—

468 (a) An ~~No~~ ordinance enacted by any county levying or
469 increasing the tax authorized by this section may not ~~paragraphs~~
470 ~~(3)(b) and (c) shall~~ take effect until the ordinance levying,
471 ~~and imposing,~~ or increasing the tax has been approved in a
472 referendum election by a majority of the electors voting in such
473 election in the county or by a majority of the electors voting
474 in the subcounty special tax district affected by the tax.

475 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—

476 Notwithstanding any other provision of this section, if the plan
 477 for tourist development approved by the governing board of the
 478 county, as amended pursuant to paragraph (4) (d), includes the
 479 acquisition, construction, extension, enlargement, remodeling,
 480 repair, or improvement of a publicly owned and operated
 481 convention center, sports stadium, sports arena, coliseum, or
 482 auditorium, or museum or aquarium that is publicly owned and
 483 operated or owned and operated by a not-for-profit organization,
 484 the county ordinance levying and imposing the tax automatically
 485 expires upon the later of:

486 (b) The expiration of any agreement by the county for the
 487 operation or maintenance, or both, of a publicly owned and
 488 operated convention center, sports stadium, sports arena,
 489 coliseum, auditorium, aquarium, or museum. However, this does
 490 not preclude that county from amending the ordinance to extend
 491 ~~extending~~ the tax, subject to referendum approval in accordance
 492 with subsection (6), to the extent that the board of the county
 493 determines to be necessary to provide funds to operate,
 494 maintain, repair, or renew and replace a publicly owned and
 495 operated convention center, sports stadium, sports arena,
 496 coliseum, auditorium, aquarium, or museum or from enacting an
 497 ordinance that takes effect subject to ~~without~~ referendum
 498 approval in accordance with subsection (6), ~~unless the original~~
 499 ~~referendum required ordinance expiration, pursuant to the~~
 500 ~~provisions of this section reimposing a tourist development tax,~~

501 upon or following the expiration of the previous ordinance.

502 Section 2. Paragraph (c) of subsection (6) of section
 503 193.461, Florida Statutes, is amended to read:

504 193.461 Agricultural lands; classification and assessment;
 505 mandated eradication or quarantine program; natural disasters.-

506 (6)

507 (c)1. For purposes of the income methodology approach to
 508 assessment of property used for agricultural purposes,
 509 irrigation systems, including pumps and motors, physically
 510 attached to the land shall be considered a part of the average
 511 yields per acre and shall have no separately assessable
 512 contributory value.

513 2. Litter containment structures located on producing
 514 poultry farms and animal waste nutrient containment structures
 515 located on producing dairy farms shall be assessed by the
 516 methodology described in subparagraph 1.

517 3. Structures or improvements used in horticultural
 518 production for frost or freeze protection, which are consistent
 519 with the interim measures or best management practices adopted
 520 by the Department of Agriculture and Consumer Services pursuant
 521 to s. 570.93 or s. 403.067(7)(c), shall be assessed by the
 522 methodology described in subparagraph 1.

523 4. Screened enclosed structures used in horticultural
 524 production for protection from pests and diseases or to comply
 525 with state or federal eradication or compliance agreements shall

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526 | be assessed by the methodology described in subparagraph 1.

527 | 5. For purposes of the income methodology approach to
528 | assessment of land used in the production of aquaculture
529 | products, structures and equipment are considered part of the
530 | average yields per acre and have no separately assessable
531 | contributory value.

532 | Section 3. Subsection (2) of section 196.196, Florida
533 | Statutes, is amended to read:

534 | 196.196 Determining whether property is entitled to
535 | charitable, religious, scientific, or literary exemption.—

536 | (2) Only those portions of property used predominantly for
537 | charitable, religious, scientific, or literary purposes are
538 | ~~shall be~~ exempt. The portions of property which are not
539 | predominantly used for charitable, religious, scientific, or
540 | literary purposes are not exempt. An exemption for portions of
541 | property used for charitable, religious, scientific, or literary
542 | purposes is not affected so long as the predominant use of such
543 | property is for charitable, religious, scientific, or literary
544 | purposes. In no event shall an incidental use of property either
545 | qualify such property for an exemption or impair the exemption
546 | of an otherwise exempt property.

547 | Section 4. The amendments made by this act to s. 196.196,
548 | Florida Statutes, first apply to taxable years beginning on or
549 | after January 1, 2022, and do not provide a basis for an
550 | assessment of any tax not paid or create a right to a refund or

551 credit of any tax paid before July 1, 2021.

552 Section 5. Effective January 1, 2022, subsection (2) of
553 section 196.1978, Florida Statutes, is amended to read:

554 196.1978 Affordable housing property exemption.—

555 (2) (a) Notwithstanding ss. 196.195 and 196.196, property
556 in a multifamily project that meets the requirements of this
557 paragraph is considered property used for a charitable purpose
558 and shall receive a 100 ~~50~~ percent discount from the amount of
559 ad valorem tax otherwise owed beginning in the 16th ~~with the~~
560 ~~January 1 assessment after the 15th completed~~ year of the term
561 of the recorded agreement on those portions of the affordable
562 housing property that provide housing to natural persons or
563 families meeting the extremely-low-income, very-low-income, or
564 low-income limits specified in s. 420.0004. The multifamily
565 project must:

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

570 2. Be subject to an agreement with the Florida Housing
571 Finance Corporation recorded in the official records of the
572 county in which the property is located to provide affordable
573 housing to natural persons or families meeting the extremely-
574 low-income, very-low-income, or low-income limits specified in
575 s. 420.0004.

576
577 This discount terminates if the property no longer serves
578 extremely-low-income, very-low-income, or low-income persons
579 pursuant to the recorded agreement.

580 (b) To receive the discount under paragraph (a), a
581 qualified applicant must submit an application to the county
582 property appraiser by March 1.

583 (c) The property appraiser shall apply the discount by
584 reducing the taxable value on those portions of the affordable
585 housing property that provide housing to natural persons or
586 families meeting the extremely-low-income, very-low-income, or
587 low-income limits specified in s. 420.0004 before certifying the
588 tax roll to the tax collector.

589 1. The property appraiser shall first ascertain all other
590 applicable exemptions, including exemptions provided pursuant to
591 local option, and deduct all other exemptions from the assessed
592 value.

593 2. One hundred ~~Fifty~~ percent of the remaining value shall
594 be subtracted to yield the discounted taxable value.

595 3. The resulting taxable value shall be included in the
596 certification for use by taxing authorities in setting millage.

597 4. The property appraiser shall place the discounted
598 amount on the tax roll when it is extended.

599 Section 6. Paragraph (a) of subsection (1) of section
600 197.222, Florida Statutes, is amended to read:

601 197.222 Prepayment of estimated tax by installment
602 method.—

603 (1) Taxes collected pursuant to this chapter may be
604 prepaid in installments as provided in this section. A taxpayer
605 may elect to prepay by installments for each tax notice for
606 taxes estimated to be more than \$100. A taxpayer who elects to
607 prepay shall make payments based upon an estimated tax equal to
608 the actual taxes levied upon the subject property in the prior
609 year. In order to prepay by installments, the taxpayer must
610 complete and file an application for each tax notice with the
611 tax collector on or before April 30 of the year in which the
612 taxpayer elects to prepay the taxes. After submission of an
613 initial application, a taxpayer is not required to submit
614 additional annual applications as long as he or she continues to
615 elect to prepay taxes in installments. However, if in any year
616 the taxpayer does not so elect, reapplication is required for a
617 subsequent election. Installment payments shall be made
618 according to the following schedule:

619 (a) The first payment of one-quarter of the total amount
620 of estimated taxes due must be made by June 30 of the year in
621 which the taxes are assessed. A 6 percent discount applied
622 against the amount of the installment shall be granted for such
623 payment. The tax collector shall ~~may~~ accept a late payment of
624 the first installment through July 31, ~~and the late payment must~~
625 ~~be accompanied by a penalty of 5 percent of the amount of the~~

626 ~~installment due.~~

627 Section 7. For the purpose of incorporating the amendment
628 made by this act to section 197.222, Florida Statutes, in a
629 reference thereto, paragraph (a) of subsection (3) of section
630 192.0105, Florida Statutes, is reenacted to read:

631 192.0105 Taxpayer rights.—There is created a Florida
632 Taxpayer's Bill of Rights for property taxes and assessments to
633 guarantee that the rights, privacy, and property of the
634 taxpayers of this state are adequately safeguarded and protected
635 during tax levy, assessment, collection, and enforcement
636 processes administered under the revenue laws of this state. The
637 Taxpayer's Bill of Rights compiles, in one document, brief but
638 comprehensive statements that summarize the rights and
639 obligations of the property appraisers, tax collectors, clerks
640 of the court, local governing boards, the Department of Revenue,
641 and taxpayers. Additional rights afforded to payors of taxes and
642 assessments imposed under the revenue laws of this state are
643 provided in s. 213.015. The rights afforded taxpayers to assure
644 that their privacy and property are safeguarded and protected
645 during tax levy, assessment, and collection are available only
646 insofar as they are implemented in other parts of the Florida
647 Statutes or rules of the Department of Revenue. The rights so
648 guaranteed to state taxpayers in the Florida Statutes and the
649 departmental rules include:

650 (3) THE RIGHT TO REDRESS.—

651 (a) The right to discounts for early payment on all taxes
652 and non-ad valorem assessments collected by the tax collector,
653 except for partial payments as defined in s. 197.374, the right
654 to pay installment payments with discounts, and the right to pay
655 delinquent personal property taxes under a payment program when
656 implemented by the county tax collector (see ss. 197.162,
657 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

658 Section 8. Subsection (5) of section 201.08, Florida
659 Statutes, is amended to read:

660 201.08 Tax on promissory or nonnegotiable notes, written
661 obligations to pay money, or assignments of wages or other
662 compensation; exception.—

663 (5) For purposes of this section, a renewal shall only
664 include modifications of an original document which change the
665 terms of the indebtedness evidenced by the original document by
666 adding one or more obligors, increasing the principal balance,
667 or changing the interest rate, maturity date, or payment terms.
668 Modifications to documents which do not modify the terms of the
669 indebtedness evidenced such as those given or recorded to
670 correct error; modify covenants, conditions, or terms unrelated
671 to the debt; sever a lien into separate liens; provide for
672 additional, substitute, or further security for the
673 indebtedness; consolidate indebtedness or collateral; add,
674 change, or delete guarantors; or which substitute a new
675 mortgagee or payee are not renewals and are not subject to tax

676 | pursuant to this section. A modification of an original
677 | document, upon which the tax imposed under this section was
678 | previously paid, which changes only the interest rate and is
679 | made as the result of the discontinuation of an index to which
680 | the original interest rate is referenced is not a renewal and is
681 | not subject to the tax pursuant to this section. If the taxable
682 | amount of a mortgage is limited by language contained in the
683 | mortgage or by the application of rules limiting the tax base
684 | when there is collateral in more than one state, then a
685 | modification which changes such limitation or tax base shall be
686 | taxable only to the extent of any increase in the limitation or
687 | tax base attributable to such modification. This subsection
688 | shall not be interpreted to exempt from taxation an original
689 | mortgage that would otherwise be subject to tax pursuant to
690 | paragraph (1) (b).

691 | Section 9. Section 211.0252, Florida Statutes, is created
692 | to read:

693 | 211.0252 Credit for contributions to eligible charitable
694 | organizations.—Beginning January 1, 2022, there is allowed a
695 | credit of 100 percent of an eligible contribution made to an
696 | eligible charitable organization under s. 402.62 against any tax
697 | due under s. 211.02 or s. 211.025. However, the combined credit
698 | allowed under this section and s. 211.0251 may not exceed 50
699 | percent of the tax due on the return on which the credit is
700 | taken. If the combined credit allowed under this section and s.

701 211.0251 exceeds 50 percent of the tax due on the return, the
 702 credit must first be taken under s. 211.0251. Any remaining
 703 liability must be taken under this section, but may not exceed
 704 50 percent of the tax due. For purposes of the distributions of
 705 tax revenue under s. 211.06, the department shall disregard any
 706 tax credits allowed under this section to ensure that any
 707 reduction in tax revenue received which is attributable to the
 708 tax credits results only in a reduction in distributions to the
 709 General Revenue Fund. Section 402.62 applies to the credit
 710 authorized by this section.

711 Section 10. Effective upon becoming a law, paragraph (e)
 712 of subsection (3) of section 211.3106, Florida Statutes, is
 713 amended to read:

714 211.3106 Levy of tax on severance of heavy minerals; rate,
 715 basis, and distribution of tax.—

716 (3)

717 (e) If In the event the producer price index for titanium
 718 dioxide is discontinued or can no longer be calculated, then a
 719 comparable index must shall be selected by the department and
 720 adopted by rule. If there is no comparable index, the tax rate
 721 for the immediately preceding year must be used.

722 Section 11. Subsection (4) of section 212.0305, Florida
 723 Statutes, is amended, and a new subsection (6) is added to that
 724 section, to read:

725 212.0305 Convention development taxes; intent;

726 administration; authorization; use of proceeds.—

727 (4) AUTHORIZATION TO LEVY; USE OF PROCEEDS; OTHER
728 REQUIREMENTS.—

729 (a) Consolidated government levy for convention
730 development.—

731 1. Each county that operates under a government
732 consolidated with that of one or more municipalities in the
733 county may impose, pursuant to an ordinance subject to
734 referendum approval by the registered electors within the
735 county, in accordance with subsection (6) enacted by the
736 ~~governing body of the county,~~ a levy on the exercise within its
737 boundaries of the taxable privilege of leasing or letting
738 transient rental accommodations described in subsection (3) at
739 the rate of 2 percent of each dollar and major fraction of each
740 dollar of the total consideration charged therefor. The proceeds
741 of this levy shall be known as the consolidated county
742 convention development tax.

743 2. The county shall furnish to the department, within 10
744 days after referendum approval of the ordinance imposing the
745 levy, a copy of the ordinance. The effective date of imposition
746 of the levy must be the first day of the second month following
747 approval of the ordinance by referendum, as set forth in
748 subsection (6), or the first day of any subsequent month as may
749 be specified in the ordinance ~~any month that is at least 60 days~~
750 ~~after enactment of the ordinance.~~

751 3. All consolidated county convention development moneys,
 752 including any interest accrued thereon, received by a county
 753 imposing the levy must be used in any of the following manners,
 754 although the utilization authorized in sub-subparagraph a. shall
 755 apply only to municipalities with a population of 10,000 or
 756 more:

- 757 a. To promote and advertise tourism;
- 758 b. To extend, enlarge, and improve existing publicly owned
 759 convention centers in the county;
- 760 c. To construct a multipurpose
 761 convention/coliseum/exhibition center or the maximum components
 762 thereof as funds permit in the county; ~~and~~
- 763 d. To acquire, construct, extend, enlarge, remodel,
 764 repair, improve, or maintain one or more convention centers,
 765 stadiums, exhibition halls, arenas, coliseums, or auditoriums;
 766 and
- 767 e. To finance flood mitigation projects or improvements.

768 4. For the purposes of completion of any project under
 769 this paragraph, tax revenues and interest accrued may be used:

- 770 a. As collateral, pledged, or hypothecated for projects
 771 authorized by this paragraph, including bonds issued in
 772 connection therewith; or
- 773 b. As a pledge or capital contribution in conjunction with
 774 a partnership, joint venture, or other business arrangement
 775 between the county and one or more business entities for

776 projects authorized by this paragraph.

777 5.a. The county may designate or appoint an authority to
778 administer and disburse such proceeds and any other related
779 source of revenue. However, the annual budget of the authority
780 is subject to approval of the governing body of the county.

781 b. Except as otherwise provided by law, one-half of the
782 proceeds of the tax which are collected within a municipality
783 the government of which is not consolidated with that of the
784 county must, at the request of the governing body of the
785 municipality, be remitted to the municipality. The revenue
786 remitted to a municipality under this sub-subparagraph may be
787 used by the municipality only for the purposes and in the manner
788 authorized in this paragraph, but the municipality may enter
789 into an interlocal agreement with the county or with any other
790 municipality in the county to use such revenue to jointly
791 finance any project authorized by this paragraph. This sub-
792 subparagraph does not apply to the distribution to the county of
793 any convention development tax revenues necessary to repay the
794 principal of or the interest on any bonds issued under sub-
795 subparagraph 4.a. before May 29, 1984. Notwithstanding this sub-
796 subparagraph, if the governing body of such a municipality
797 adopts a resolution stating that the municipality is unable to
798 use such revenue for any purpose authorized in this paragraph,
799 the municipality may use the revenue to acquire and develop
800 municipal parks, lifeguard stations, or athletic fields.

801 6. The consolidated county convention development tax
 802 shall be in addition to any other levy imposed under this
 803 section.

804 7. Revenues collected and returned to the county must be
 805 deposited in a convention development trust fund, which must be
 806 established by the county as a condition precedent to receipt of
 807 such funds.

808 (b) Charter county levy for convention development.-

809 1. Each county, as defined in s. 125.011(1), may impose,
 810 under an ordinance subject to referendum approval by the
 811 registered electors within the county, in accordance with
 812 subsection (6) enacted by the governing body of the county, a
 813 levy on the exercise within its boundaries of the taxable
 814 privilege of leasing or letting transient rental accommodations
 815 described in subsection (3) at the rate of 3 percent of the
 816 total consideration charged therefor. The proceeds of this levy
 817 shall be known as the charter county convention development tax.

818 2. All charter county convention development moneys,
 819 including any interest accrued thereon, received by a county
 820 imposing the levy shall be used as follows:

821 a. Two-thirds of the proceeds shall be used to extend,
 822 enlarge, and improve the largest existing publicly owned
 823 convention center in the county.

824 b. One-third of the proceeds shall be used to construct a
 825 new multipurpose convention/coliseum/exhibition center/stadium

826 | or the maximum components thereof as funds permit in the most
 827 | populous municipality in the county.

828 | c. After the completion of any project under sub-
 829 | subparagraph a., the tax revenues and interest accrued under
 830 | sub-subparagraph a. may be used to acquire, construct, extend,
 831 | enlarge, remodel, repair, improve, plan for, operate, manage, or
 832 | maintain one or more convention centers, stadiums, exhibition
 833 | halls, arenas, coliseums, auditoriums, flood mitigation projects
 834 | and improvements, or golf courses, and may be used to acquire
 835 | and construct an intercity light rail transportation system as
 836 | described in the Light Rail Transit System Status Report to the
 837 | Legislature dated April 1988, which shall provide a means to
 838 | transport persons to and from the largest existing publicly
 839 | owned convention center in the county and the hotels north of
 840 | the convention center and to and from the downtown area of the
 841 | most populous municipality in the county as determined by the
 842 | county.

843 | d. After completion of any project under sub-subparagraph
 844 | b., the tax revenues and interest accrued under sub-subparagraph
 845 | b. may be used, as determined by the county, to operate an
 846 | authority created pursuant to subparagraph 4. or to acquire,
 847 | construct, extend, enlarge, remodel, repair, improve, operate,
 848 | or maintain one or more convention centers, stadiums, exhibition
 849 | halls, arenas, coliseums, auditoriums, flood mitigation projects
 850 | and improvements, golf courses, or related buildings and parking

851 facilities in the most populous municipality in the county.

852 e. For the purposes of completion of any project pursuant
853 to this paragraph, tax revenues and interest accrued may be
854 used:

855 (I) As collateral, pledged, or hypothecated for projects
856 authorized by this paragraph, including bonds issued in
857 connection therewith; or

858 (II) As a pledge or capital contribution in conjunction
859 with a partnership, joint venture, or other business arrangement
860 between a municipality and one or more business entities for
861 projects authorized by this paragraph.

862 3. The governing body of each municipality in which a
863 municipal tourist tax is levied may adopt a resolution
864 prohibiting imposition of the charter county convention
865 development levy within such municipality. If the governing body
866 adopts such a resolution, the convention development levy shall
867 be imposed by the county in all other areas of the county except
868 such municipality. No funds collected pursuant to this paragraph
869 may be expended in a municipality which has adopted such a
870 resolution.

871 4.a. Before the county enacts an ordinance imposing the
872 levy, the county shall notify the governing body of each
873 municipality in which projects are to be developed pursuant to
874 sub-subparagraph 2.a., sub-subparagraph 2.b., sub-subparagraph
875 2.c., or sub-subparagraph 2.d. As a condition precedent to

876 receiving funding, the governing bodies of such municipalities
877 shall designate or appoint an authority that shall have the sole
878 power to:

879 (I) Approve the concept, location, program, and design of
880 the facilities or improvements to be built in accordance with
881 this paragraph and to administer and disburse such proceeds and
882 any other related source of revenue.

883 (II) Appoint and dismiss the authority's executive
884 director, general counsel, and any other consultants retained by
885 the authority. The governing body shall have the right to
886 approve or disapprove the initial appointment of the authority's
887 executive director and general counsel.

888 b. The members of each such authority shall serve for a
889 term of not less than 1 year and shall be appointed by the
890 governing body of such municipality. The annual budget of such
891 authority shall be subject to approval of the governing body of
892 the municipality. If the governing body does not approve the
893 budget, the authority shall use as the authority's budget the
894 previous fiscal year budget.

895 c. The authority, by resolution to be adopted from time to
896 time, may invest and reinvest the proceeds from the convention
897 development tax and any other revenues generated by the
898 authority in the same manner that the municipality in which the
899 authority is located may invest surplus funds.

900 5. The charter county convention development levy shall be

901 in addition to any other levy imposed pursuant to this section.

902 6. A certified copy of the ordinance imposing the levy
 903 shall be furnished by the county to the department within 10
 904 days after referendum approval of such ordinance. The effective
 905 date of imposition of the levy shall be the first day of the
 906 second month following approval of the ordinance by referendum,
 907 as set forth in subsection (6) or the first day of any
 908 subsequent month as may be specified in the ordinance ~~any month~~
 909 ~~at least 60 days after enactment of the ordinance.~~

910 7. Revenues collected pursuant to this paragraph shall be
 911 deposited in a convention development trust fund, which shall be
 912 established by the county as a condition precedent to receipt of
 913 such funds.

914 (c) Special district levy for convention development.—

915 1. Each county which was chartered under Art. VIII of the
 916 State Constitution and which on January 1, 1984, levied a
 917 tourist advertising ad valorem tax within a special taxing
 918 district in that county may impose or increase, pursuant to an
 919 ordinance subject to referendum approval by the registered
 920 electors within the county, in accordance with subsection (6)
 921 ~~enacted by the governing body of the county,~~ a levy within the
 922 boundaries of such special taxing district on the exercise of
 923 the taxable privilege of leasing or letting transient rental
 924 accommodations described in subsection (3) at a total rate of up
 925 to 3 percent of each dollar and major fraction of each dollar of

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926 | the total consideration charged therefor. The proceeds of this
927 | levy shall be known as the special district convention
928 | development tax.

929 | 2. The county shall designate or appoint an authority to
930 | administer and disburse the proceeds of such levy and any
931 | revenue related to the levy authorized by this paragraph. The
932 | members of such authority shall be selected from persons
933 | involved in the tourism and lodging industries doing business
934 | within such special district. Not less than a majority of the
935 | members shall be selected from persons doing business in the
936 | lodging industry. Members shall serve at the pleasure of the
937 | governing body of such county and shall serve without
938 | compensation. The annual budget of such authority shall be
939 | subject to approval of the governing body of the county. The
940 | authority shall consist of 11 members, who shall annually select
941 | a chair from among their members.

942 | 3. The county shall have no power to levy and impose the
943 | tourist advertising ad valorem tax in such district on or after
944 | January 1 of the year following the date of the adoption of the
945 | levy authorized in this paragraph. All special district
946 | convention development moneys, including any interest accrued
947 | thereon, received by a county imposing the special district
948 | convention development levy shall be used for the following
949 | purposes only:

950 | a. To promote and advertise tourism.†

951 b. To fund convention bureaus, tourist bureaus, tourist
952 information centers, and news bureaus.

953 c. To finance flood mitigation projects or improvements.

954 4. The special district convention development tax shall
955 be in addition to any other levy imposed pursuant to this
956 section.

957 5. A certified copy of the ordinance imposing the levy
958 shall be furnished by the county to the department within 10
959 days after referendum approval of such ordinance. The effective
960 date of the levy shall be the first day of the second month
961 following approval of the ordinance by referendum, as set forth
962 in subsection (6), or the first day of any subsequent month as
963 may be specified in the ordinance ~~any month at least 60 days~~
964 ~~after enactment of the ordinance.~~

965 6. Revenues collected and returned to the county shall be
966 deposited in a convention development trust fund, which shall be
967 established by the county as a condition precedent to receipt of
968 such funds.

969 (d) Special levy for convention development.—

970 1. Each county which was chartered under Art. VIII of the
971 State Constitution and which on January 1, 1984, levied a
972 tourist advertising ad valorem tax within a special taxing
973 district in that county may impose or increase, pursuant to an
974 ordinance subject to referendum approval by the registered
975 electors within the county, in accordance with subsection (6)

976 ~~enacted by the governing body of the county,~~ a levy outside the
977 boundaries of such special taxing district and to the southeast
978 of State Road 415, on the exercise of the taxable privilege of
979 leasing or letting transient rental accommodations described in
980 subsection (3), at a total rate of up to 3 percent of each
981 dollar and major fraction of each dollar of the total
982 consideration charged therefor. The proceeds of this levy shall
983 be known as the special convention development tax.

984 2. The county shall designate or appoint an authority to
985 administer and disburse the proceeds of such levy and any
986 revenue related to the levy authorized by this paragraph. The
987 members of the authority shall be selected from persons doing
988 business within the area in which the tax is levied. Not less
989 than three of the members shall be selected from persons doing
990 business in the lodging industry. Members shall serve at the
991 pleasure of the governing body of the county and shall serve
992 without compensation. The annual budget of the authority shall
993 be subject to approval of the governing body of the county. The
994 authority shall consist of seven members, who shall annually
995 select a chair from among their members.

996 3. All special convention development moneys, including
997 any interest accrued thereon, received by a county imposing the
998 special convention development levy shall be used for the
999 following purposes only:

1000 a. To promote and advertise tourism.~~†~~

1001 b. To fund convention bureaus, tourist bureaus, tourist
1002 information centers, and news bureaus.

1003 c. To finance flood mitigation projects or improvements.

1004 4. The special convention development tax shall be in
1005 addition to any other levy imposed pursuant to this section.

1006 5. A certified copy of the ordinance imposing the levy
1007 shall be furnished by the county to the department within 10
1008 days after referendum approval of the ordinance. The effective
1009 date of the levy shall be the first day of the second month
1010 following approval of the ordinance by referendum, as set forth
1011 in subsection (6), or the first day of any subsequent month as
1012 may be specified in the ordinance ~~any month at least 60 days~~
1013 ~~after enactment of the ordinance.~~

1014 6. Revenues collected and returned to the county shall be
1015 deposited in a separate convention development trust fund, which
1016 shall be established by the county as a condition precedent to
1017 receipt of such funds.

1018 (e) Subcounty levy for convention development.-

1019 1. Each county which was chartered under Art. VIII of the
1020 State Constitution and which on January 1, 1984, levied a
1021 tourist advertising ad valorem tax within a special taxing
1022 district in that county may impose or increase, pursuant to an
1023 ordinance subject to referendum approval by the registered
1024 electors within the county, in accordance with subsection (6)
1025 ~~enacted by the governing body of the county, a levy outside the~~

1026 boundaries of such special taxing district and to the northwest
 1027 of State Road 415, on the exercise of the taxable privilege of
 1028 leasing or letting transient rental accommodations described in
 1029 subsection (3), at a total rate of up to 3 percent of each
 1030 dollar and major fraction of each dollar of the total
 1031 consideration charged therefor. The proceeds of this levy shall
 1032 be known as the subcounty convention development tax.

1033 2. The county shall designate or appoint an authority to
 1034 administer and disburse the proceeds of such levy and any
 1035 revenue related to the levy authorized by this paragraph. The
 1036 members of the authority shall be selected from persons doing
 1037 business within the area in which the tax is levied. Not less
 1038 than three of the members shall be selected from persons doing
 1039 business in the lodging industry. Members shall serve at the
 1040 pleasure of the governing body of the county and shall serve
 1041 without compensation. The annual budget of the authority shall
 1042 be subject to approval of the governing body of the county. The
 1043 authority shall consist of seven members, who shall annually
 1044 select a chair from among their members.

1045 3. All subcounty convention development moneys, including
 1046 any interest accrued thereon, received by a county imposing the
 1047 subcounty convention development levy shall be used for the
 1048 following purposes only:

- 1049 a. To promote and advertise tourism.~~†~~
- 1050 b. To fund convention bureaus, tourist bureaus, tourist

1051 information centers, and news bureaus.

1052 c. To finance flood mitigation projects or improvements.

1053 4. The subcounty convention development tax shall be in
1054 addition to any other levy imposed pursuant to this section.

1055 5. A certified copy of the ordinance imposing the levy
1056 shall be furnished by the county to the department within 10
1057 days after referendum approval of the ordinance. The effective
1058 date of the levy shall be the first day of the second month
1059 following approval of the ordinance by referendum, as set forth
1060 in subsection (6), or the first day of any subsequent month as
1061 may be specified in the ordinance ~~any month at least 60 days~~
1062 ~~after enactment of the ordinance.~~

1063 6. Revenues collected and returned to the county shall be
1064 deposited in a separate convention development trust fund, which
1065 shall be established by the county as a condition precedent to
1066 receipt of such funds.

1067 (6) REFERENDUM.—

1068 (a) An ordinance enacted by any county levying or
1069 increasing the tax authorized pursuant to this section may not
1070 take effect until the ordinance levying, imposing, or increasing
1071 the tax has been approved in a referendum election by a majority
1072 of the electors voting in such election in the county.

1073 (b) The governing board of the county levying the tax
1074 shall place a question on the ballot at a regular or special
1075 election to be held within the county, substantially as follows:

1076FOR the Convention Development Tax.
 1077AGAINST the Convention Development Tax.
 1078 (c) If a majority of the electors voting on the question
 1079 approve the levy, the ordinance shall be deemed to be in effect
 1080 on the first day of the second month following approval, or the
 1081 first day of any subsequent month as may be specified in the
 1082 ordinance.

1083 Section 12. Section 212.03055, Florida Statutes, is
 1084 amended to read:

1085 212.03055 Super majority vote required for levy at rate in
 1086 excess of 2 percent under ch. 95-290.—A special taxing district
 1087 may not levy a tax under chapter 95-290, Laws of Florida, at a
 1088 rate in excess of 2 percent unless the levy of such tax is
 1089 approved in a referendum election by a majority of the electors
 1090 voting in such election in the ~~approved by a super majority (a~~
 1091 ~~majority plus one) vote of the members of the governing body of~~
 1092 ~~the~~ county in which the special taxing district is located.

1093 Section 13. Effective January 1, 2022, paragraph (m) is
 1094 added to subsection (2) of section 212.06, Florida Statutes, and
 1095 subsection (5) of that section is amended, to read:

1096 212.06 Sales, storage, use tax; collectible from dealers;
 1097 "dealer" defined; dealers to collect from purchasers;
 1098 legislative intent as to scope of tax.—

1099 (2)

1100 (m) The term "dealer" also means a forwarding agent as

1101 defined in subparagraph (5) (b)1. who has applied for and
1102 received a Florida Certificate of Forwarding Agent Address from
1103 the department.

1104 (5) (a)1. Except as provided in subparagraph 2., it is not
1105 the intention of this chapter to levy a tax upon tangible
1106 personal property imported, produced, or manufactured in this
1107 state for export, provided that tangible personal property may
1108 not be considered as being imported, produced, or manufactured
1109 for export unless the importer, producer, or manufacturer
1110 delivers the same to a forwarding agent ~~licensed exporter~~ for
1111 exporting or to a common carrier for shipment outside this ~~the~~
1112 state or mails the same by United States mail to a destination
1113 outside this ~~the~~ state; or, in the case of aircraft being
1114 exported under their own power to a destination outside the
1115 continental limits of the United States, by submission to the
1116 department of a duly signed and validated United States customs
1117 declaration, showing the departure of the aircraft from the
1118 continental United States; and further with respect to aircraft,
1119 the canceled United States registry of said aircraft; or in the
1120 case of parts and equipment installed on aircraft of foreign
1121 registry, by submission to the department of documentation as ~~τ~~
1122 ~~the extent of which shall be provided by rule, showing the~~
1123 departure of the aircraft from the continental United States;
1124 nor is it the intention of this chapter to levy a tax on any
1125 sale that ~~which~~ the state is prohibited from taxing under the

1126 Constitution or laws of the United States. Every retail sale
 1127 made to a person physically present at the time of sale is ~~shall~~
 1128 ~~be~~ presumed to have been delivered in this state.

1129 2.a. Notwithstanding subparagraph 1., a tax is levied on
 1130 each sale of tangible personal property to be transported to a
 1131 cooperating state as defined in sub-subparagraph c., at the rate
 1132 specified in sub-subparagraph d. However, a Florida dealer is
 1133 ~~will be~~ relieved from the requirements of collecting taxes
 1134 pursuant to this subparagraph if the Florida dealer obtains from
 1135 the purchaser an affidavit providing ~~setting forth~~ the
 1136 purchaser's name, address, state taxpayer identification number,
 1137 and a statement that the purchaser is aware of his or her
 1138 state's use tax laws, is a registered dealer in Florida or
 1139 another state, or is purchasing the tangible personal property
 1140 for resale or is otherwise not required to pay the tax on the
 1141 transaction. The department may, by rule, provide a form to be
 1142 used for the purposes of this sub-subparagraph ~~set forth herein~~.

1143 b. For purposes of this subparagraph, the term "a
 1144 cooperating state" means a state ~~is one~~ determined by the
 1145 executive director of the department to cooperate satisfactorily
 1146 with this state in collecting taxes on mail order sales. To be
 1147 determined a cooperating state, a ~~No~~ state must meet ~~shall be so~~
 1148 ~~determined unless it meets~~ all the following minimum
 1149 requirements:

1150 (I) It levies and collects taxes on mail order sales of

1151 property transported from that state to persons in this state,
 1152 as described in s. 212.0596, upon request of the department.

1153 (II) The tax so collected is ~~shall be~~ at the rate
 1154 specified in s. 212.05, not including any local option or
 1155 tourist or convention development taxes collected pursuant to s.
 1156 125.0104 or this chapter.

1157 (III) Such state agrees to remit to the department all
 1158 taxes so collected no later than 30 days from the last day of
 1159 the calendar quarter following their collection.

1160 (IV) Such state authorizes the department to audit dealers
 1161 within its jurisdiction who make mail order sales that are the
 1162 subject of s. 212.0596, or makes arrangements deemed adequate by
 1163 the department for auditing them with its own personnel.

1164 (V) Such state agrees to provide to the department records
 1165 obtained by it from retailers or dealers in such state showing
 1166 delivery of tangible personal property into this state upon
 1167 which no sales or use tax has been paid in a manner similar to
 1168 that provided in sub-subparagraph g.

1169 c. For purposes of this subparagraph, the term "sales of
 1170 tangible personal property to be transported to a cooperating
 1171 state" means mail order sales to a person who is in the
 1172 cooperating state at the time the order is executed, from a
 1173 dealer who receives that order in this state.

1174 d. The tax levied by sub-subparagraph a. shall be at the
 1175 rate at which such a sale would have been taxed pursuant to the

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1176 cooperating state's tax laws if consummated in the cooperating
1177 state by a dealer and a purchaser, both of whom were physically
1178 present in that state at the time of the sale.

1179 e. The tax levied by sub-subparagraph a., when collected,
1180 shall be held in the State Treasury in trust for the benefit of
1181 the cooperating state and shall be paid to it at a time agreed
1182 upon between the department, acting for this state, and the
1183 cooperating state or the department or agency designated by it
1184 to act for it; however, such payment shall in no event be made
1185 later than 30 days from the last day of the calendar quarter
1186 after the tax was collected. Funds held in trust for the benefit
1187 of a cooperating state are ~~shall~~ not be subject to the service
1188 charges imposed by s. 215.20.

1189 f. The department is authorized to perform such acts and
1190 to provide such cooperation to a cooperating state with
1191 reference to the tax levied by sub-subparagraph a. as is
1192 required of the cooperating state by sub-subparagraph b.

1193 g. In furtherance of this act, dealers selling tangible
1194 personal property for delivery in another state shall make
1195 available to the department, upon request of the department,
1196 records of all tangible personal property so sold. Such records
1197 must ~~shall~~ include a description of the property, the name and
1198 address of the purchaser, the name and address of the person to
1199 whom the property was sent, the purchase price of the property,
1200 information regarding whether sales tax was paid in this state

1201 on the purchase price, and such other information as the
 1202 department may by rule prescribe.

1203 (b)1. As used in this subsection, the term:

1204 a. "Certificate" means a Florida Certificate of Forwarding
 1205 Agent Address.

1206 b. "Facilitating" means preparation for or arranging for
 1207 export.

1208 c. "Forwarding agent" means a person or business whose
 1209 principal business activity is facilitating for compensation the
 1210 export of property owned by other persons.

1211 d. "NAICS" means those classifications contained in the
 1212 North American Industry Classification System as published in
 1213 2007 by the Office of Management and Budget, Executive Office of
 1214 the President.

1215 e. "Principal business activity" means the activity from
 1216 which the person or business derives the highest percentage of
 1217 its total receipts.

1218 2. A forwarding agent engaged in international export may
 1219 apply to the department for a certificate.

1220 3. Each application must include:

1221 a. The designation of an address for the forwarding agent.

1222 b. A certification that:

1223 (I) The tangible personal property delivered to the
 1224 designated address for export originates with a United States
 1225 vendor;

1226 (II) The tangible personal property delivered to the
1227 designated address for export is irrevocably committed to export
1228 out of the United States through a continuous and unbroken
1229 exportation process; and

1230 (III) The designated address is used exclusively by the
1231 forwarding agent for such export.

1232 c. A copy of the forwarding agent's last filed federal
1233 income tax return showing the entity's principal business
1234 activity classified under NAICS code 488510, except as provided
1235 under subparagraph 4. or subparagraph 5.

1236 d. A statement of the total revenues of the forwarding
1237 agent.

1238 e. A statement of the amount of revenues associated with
1239 international export of the forwarding agent.

1240 f. A description of all business activity that occurs at
1241 the designated address.

1242 g. The name and contact information of a designated
1243 contact person of the forwarding agent.

1244 h. The forwarding agent's website address.

1245 i. Any additional information the department requires by
1246 rule to demonstrate eligibility for the certificate and a
1247 signature attesting to the validity of the information provided.

1248 4. An applicant that has not filed a federal return for
1249 the preceding tax year under NAICS code 488510 shall provide:

1250 a. A statement of estimated total revenues.

1251 b. A statement of estimated revenues associated with
1252 international export.

1253 c. The NAICS code under which the forwarding agent intends
1254 to file a federal return.

1255 5. If an applicant does not file a federal return
1256 identifying a NAICS code, the applicant shall provide
1257 documentation to support that its principal business activity is
1258 that of a forwarding agent and that the applicant is otherwise
1259 eligible for the certificate.

1260 6. A forwarding agent that applies for and receives a
1261 certificate shall register as a dealer with the department.

1262 7. A forwarding agent shall remit the tax imposed under
1263 this chapter on any tangible personal property shipped to the
1264 designated forwarding agent address if no tax was collected and
1265 the tangible personal property remained in this state or if
1266 delivery to the purchaser or purchaser's representative occurs
1267 in this state. This subparagraph does not prohibit the
1268 forwarding agent from collecting such tax from the consumer of
1269 the tangible personal property.

1270 8. A forwarding agent shall maintain the following
1271 records:

1272 a. Copies of sales invoices or receipts between the vendor
1273 and the consumer when provided by the vendor to the forwarding
1274 agent. If sales invoices or receipts are not provided to the
1275 forwarding agent, the forwarding agent must maintain export

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1276 documentation evidencing the value of the purchase consistent
1277 with the federal Export Administration regulations.

1278 b. Copies of federal returns evidencing the forwarding
1279 agent's NAICS principal business activity code.

1280 c. Copies of invoices or other documentation evidencing
1281 shipment to the forwarding agent.

1282 d. Invoices between the forwarding agent and the consumer
1283 or other documentation evidencing the ship-to destination
1284 outside the United States.

1285 e. Invoices for foreign postal or transportation services.

1286 f. Bills of lading.

1287 g. Any other export documentation.

1288

1289 Such records must be kept in an electronic format and made
1290 available for the department's review pursuant to subparagraph
1291 9. and ss. 212.13 and 213.35.

1292 9. Each certificate expires 5 years after the date of
1293 issuance, except as specified in this subparagraph.

1294 a. At least 30 days before expiration, a new application
1295 must be submitted to renew the certificate and the application
1296 must contain the information required in subparagraph 3. Upon
1297 application for renewal, the certificate is subject to the
1298 review and reissuance procedures prescribed by this chapter and
1299 department rule.

1300 b. Each forwarding agent shall update its application

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1301 information annually or within 30 days after any material
1302 change.

1303 c. The department shall verify that the forwarding agent
1304 is actively engaged in facilitating the international export of
1305 tangible personal property.

1306 d. The department may suspend or revoke the certificate of
1307 any forwarding agent that fails to respond within 30 days to a
1308 written request for information regarding its business
1309 transactions.

1310 10. The department shall provide a list on the
1311 department's website of forwarding agents that have applied for
1312 and received a Florida Certificate of Forwarding Agent Address
1313 from the department. The list shall include a forwarding agent's
1314 entity name, address, and expiration date as provided on the
1315 Florida Certificate of Forwarding Agent Address.

1316 11. A dealer may accept a copy of the forwarding agent's
1317 certificate or rely on the list of forwarding agents' names and
1318 addresses on the department's website in lieu of collecting the
1319 tax imposed under this chapter when the property is required by
1320 terms of the sale to be shipped to the designated address on the
1321 certificate. A dealer that accepts a valid copy of a certificate
1322 or relies on the list of forwarding agents' names and addresses
1323 on the department's website in good faith and ships purchased
1324 tangible personal property to the address on the certificate is
1325 not liable for any tax due on sales made during the effective

1326 dates indicated on the certificate.

1327 12. The department may revoke a forwarding agent's
1328 certificate for noncompliance with this paragraph. Any person
1329 found to fraudulently use the address on the certificate for the
1330 purpose of evading tax is subject to the penalties provided in
1331 s. 212.085.

1332 13. The department may adopt rules to administer this
1333 paragraph, including, but not limited to, rules relating to
1334 procedures, application and eligibility requirements, and forms.

1335 (c)1. Notwithstanding the provisions of paragraph (a), it
1336 is not the intention of this chapter to levy a tax on the sale
1337 of tangible personal property to a nonresident dealer who does
1338 not hold a Florida sales tax registration, provided such
1339 nonresident dealer furnishes the seller a statement declaring
1340 that the tangible personal property will be transported outside
1341 this state by the nonresident dealer for resale and for no other
1342 purpose. The statement must ~~shall~~ include, but not be limited
1343 to, the nonresident dealer's name, address, applicable passport
1344 or visa number, arrival-departure card number, and evidence of
1345 authority to do business in the nonresident dealer's home state
1346 or country, such as his or her business name and address,
1347 occupational license number, if applicable, or any other
1348 suitable requirement. The statement must ~~shall~~ be signed by the
1349 nonresident dealer and must ~~shall~~ include the following
1350 sentence: "Under penalties of perjury, I declare that I have

1351 read the foregoing, and the facts alleged are true to the best
1352 of my knowledge and belief."

1353 2. The burden of proof of subparagraph 1. rests with the
1354 seller, who must retain the proper documentation to support the
1355 exempt sale. The exempt transaction is subject to verification
1356 by the department.

1357 (d)~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it
1358 is not the intention of this chapter to levy a tax on the sale
1359 by a printer to a nonresident print purchaser of material
1360 printed by that printer for that nonresident print purchaser
1361 when the print purchaser does not furnish the printer a resale
1362 certificate containing a sales tax registration number but does
1363 furnish to the printer a statement declaring that such material
1364 will be resold by the nonresident print purchaser.

1365 Section 14. Subsections (4) and (8) of section 212.07,
1366 Florida Statutes, are amended, and paragraph (c) of subsection
1367 (1) and subsection (2) of that section are reenacted, to read:

1368 212.07 Sales, storage, use tax; tax added to purchase
1369 price; ~~dealer not to absorb~~; liability of purchasers who cannot
1370 prove payment of the tax; penalties; general exemptions.—

1371 (1)

1372 (c) Unless the purchaser of tangible personal property
1373 that is incorporated into tangible personal property
1374 manufactured, produced, compounded, processed, or fabricated for
1375 one's own use and subject to the tax imposed under s.

1376 212.06(1)(b) or is purchased for export under s. 212.06(5)(a)1.
 1377 extends a certificate in compliance with the rules of the
 1378 department, the dealer shall himself or herself be liable for
 1379 and pay the tax.

1380 (2) A dealer shall, as far as practicable, add the amount
 1381 of the tax imposed under this chapter to the sale price, and the
 1382 amount of the tax shall be separately stated as Florida tax on
 1383 any charge ticket, sales slip, invoice, or other tangible
 1384 evidence of sale. Such tax shall constitute a part of such
 1385 price, charge, or proof of sale which shall be a debt from the
 1386 purchaser or consumer to the dealer, until paid, and shall be
 1387 recoverable at law in the same manner as other debts. Where it
 1388 is impracticable, due to the nature of the business practices
 1389 within an industry, to separately state Florida tax on any
 1390 charge ticket, sales slip, invoice, or other tangible evidence
 1391 of sale, the department may establish an effective tax rate for
 1392 such industry. The department may also amend this effective tax
 1393 rate as the industry's pricing or practices change. Except as
 1394 otherwise specifically provided, any dealer who neglects, fails,
 1395 or refuses to collect the tax herein provided upon any, every,
 1396 and all retail sales made by the dealer or the dealer's agents
 1397 or employees of tangible personal property or services which are
 1398 subject to the tax imposed by this chapter shall be liable for
 1399 and pay the tax himself or herself.

1400 (4) (a) Except as provided in paragraph (b), a dealer

1401 engaged in any business taxable under this chapter may not
1402 advertise or hold out to the public, in any manner, directly or
1403 indirectly, that he or she will pay ~~absorb~~ all or any part of
1404 the tax, or that he or she will relieve the purchaser of the
1405 payment of all or any part of the tax, or that the tax will not
1406 be added to the selling price of the property or services sold
1407 or released or, when added, that it or any part thereof will be
1408 refunded either directly or indirectly by any method whatsoever.

1409 (b) Notwithstanding any provision of this chapter to the
1410 contrary, a dealer may advertise or hold out to the public that
1411 he or she will pay all or any part of the tax on behalf of the
1412 purchaser, subject to both of the following conditions:

1413 1. The dealer must expressly state on any charge ticket,
1414 sales slip, invoice, or other tangible evidence of sale given to
1415 the purchaser that the dealer will pay to the state the tax
1416 imposed by this chapter. The dealer may not indicate or imply
1417 that the transaction is exempt or excluded from the tax imposed
1418 by this chapter.

1419 2. A charge ticket, sales slip, invoice, or other tangible
1420 evidence of the sale given to the purchaser must separately
1421 state the sale price and the amount of the tax in accordance
1422 with subsection (2).

1423 (c) A person who violates this subsection commits
1424 ~~provision with respect to advertising or refund is guilty of a~~
1425 ~~misdemeanor of the second degree, punishable as provided in s.~~

1426 775.082 or s. 775.083. A second or subsequent offense
 1427 constitutes a misdemeanor of the first degree, punishable as
 1428 provided in s. 775.082 or s. 775.083.

1429 (8) Any person who has purchased at retail, used,
 1430 consumed, distributed, or stored for use or consumption in this
 1431 state tangible personal property, admissions, communication or
 1432 other services taxable under this chapter, or leased tangible
 1433 personal property, or who has leased, occupied, or used or was
 1434 entitled to use any real property, space or spaces in parking
 1435 lots or garages for motor vehicles, docking or storage space or
 1436 spaces for boats in boat docks or marinas, and cannot prove that
 1437 the tax levied by this chapter has been paid to his or her
 1438 vendor, lessor, or other person or was paid on behalf of the
 1439 purchaser by a dealer under subsection (4) is directly liable to
 1440 the state for any tax, interest, or penalty due on any such
 1441 taxable transactions.

1442 Section 15. Paragraph (s) of subsection (5) of section
 1443 212.08, Florida Statutes, is amended, and paragraph (f) of
 1444 subsection (18) of that section is reenacted to read:

1445 212.08 Sales, rental, use, consumption, distribution, and
 1446 storage tax; specified exemptions.—The sale at retail, the
 1447 rental, the use, the consumption, the distribution, and the
 1448 storage to be used or consumed in this state of the following
 1449 are hereby specifically exempt from the tax imposed by this
 1450 chapter.

1451 (5) EXEMPTIONS; ACCOUNT OF USE.—
 1452 (s) Data center property.—
 1453 1. As used in this paragraph, the term:
 1454 a. "Critical IT load" means that portion of electric power
 1455 capacity, expressed in terms of megawatts, which is reserved
 1456 solely for owners or tenants of a data center to operate their
 1457 computer server equipment. The term does not include any
 1458 ancillary load for cooling, lighting, common areas, or other
 1459 equipment.
 1460 b. "Cumulative capital investment" means the combined
 1461 total of all expenses incurred by the owners or tenants of a
 1462 data center after July 1, 2017, in connection with acquiring,
 1463 constructing, installing, equipping, or expanding the data
 1464 center. However, the term does not include any expenses incurred
 1465 in the acquisition of improved real property operating as a data
 1466 center at the time of acquisition or within 6 months before the
 1467 acquisition.
 1468 c. "Data center" means a facility that:
 1469 (I) Consists of one or more contiguous parcels in this
 1470 state, along with the buildings, substations and other
 1471 infrastructure, fixtures, and personal property located on the
 1472 parcels;
 1473 (II) Is used exclusively to house and operate equipment
 1474 that receives, stores, aggregates, manages, processes,
 1475 transforms, retrieves, researches, or transmits data; or that is

1476 necessary for the proper operation of equipment that receives,
1477 stores, aggregates, manages, processes, transforms, retrieves,
1478 researches, or transmits data;

1479 (III) Has a critical IT load of 15 megawatts or higher,
1480 and a critical IT load of 1 megawatt or higher dedicated to each
1481 individual owner or tenant within the data center; and

1482 (IV) Is constructed on or after July 1, 2017.

1483 d. "Data center property" means property used exclusively
1484 at a data center to construct, outfit, operate, support, power,
1485 cool, dehumidify, secure, or protect a data center and any
1486 contiguous dedicated substations. The term includes, but is not
1487 limited to, construction materials, component parts, machinery,
1488 equipment, computers, servers, installations, redundancies, and
1489 operating or enabling software, including any replacements,
1490 updates and new versions, and upgrades to or for such property,
1491 regardless of whether the property is a fixture or is otherwise
1492 affixed to or incorporated into real property. The term also
1493 includes electricity used exclusively at a data center.

1494 2. Data center property is exempt from the tax imposed by
1495 this chapter, except for the tax imposed by s. 212.031. To be
1496 eligible for the exemption provided by this paragraph, the data
1497 center's owners and tenants must make a cumulative capital
1498 investment of \$150 million or more for the data center and the
1499 data center must have a critical IT load of 15 megawatts or
1500 higher and a critical IT load of 1 megawatt or higher dedicated

1501 to each individual owner or tenant within the data center. Each
 1502 of these requirements must be satisfied no later than 5 years
 1503 after the commencement of construction of the data center.

1504 3.a. To receive the exemption provided by this paragraph,
 1505 the person seeking the exemption must apply to the department
 1506 for a temporary tax exemption certificate. The application must
 1507 state that a qualifying data center designation is being sought
 1508 and provide information that the requirements of subparagraph 2.
 1509 will be met. Upon a tentative determination by the department
 1510 that the data center will meet the requirements of subparagraph
 1511 2., the department must issue the certificate.

1512 b.(I) The certificateholder shall maintain all necessary
 1513 books and records to support the exemption provided by this
 1514 paragraph. Upon satisfaction of all requirements of subparagraph
 1515 2., the certificateholder must deliver the temporary tax
 1516 certificate to the department together with documentation
 1517 sufficient to show the satisfaction of the requirements. Such
 1518 documentation must include written declarations, pursuant to s.
 1519 92.525, from:

1520 (A) A professional engineer, licensed pursuant to chapter
 1521 471, certifying that the critical IT load requirement set forth
 1522 in subparagraph 2. has been satisfied at the data center; and

1523 (B) A Florida certified public accountant, as defined in
 1524 s. 473.302, certifying that the cumulative capital investment
 1525 requirement set forth in subparagraph 2. has been satisfied for

1526 | the data center.

1527 |

1528 | The professional engineer and the Florida certified public
 1529 | accountant may not be professionally related with the data
 1530 | center's owners, tenants, or contractors, except that they may
 1531 | be retained by a data center owner to certify that the
 1532 | requirements of subparagraph 2. have been met.

1533 | (II) If the department determines that the subparagraph 2.
 1534 | requirements have been satisfied, the department must issue a
 1535 | permanent tax exemption certificate.

1536 | (III) Notwithstanding s. 212.084(4), the permanent tax
 1537 | exemption certificate remains valid and effective for as long as
 1538 | the data center described in the exemption application continues
 1539 | to operate as a data center as defined in subparagraph 1., with
 1540 | review by the department every 5 years to ensure compliance. As
 1541 | part of the review, the certificateholder shall, within 3 months
 1542 | before the end of any 5-year period, submit a written
 1543 | declaration, pursuant to s. 92.525, certifying that the critical
 1544 | IT load of 15 megawatts or higher and the critical IT load of 1
 1545 | megawatt or higher dedicated to each individual owner or tenant
 1546 | within the data center required by subparagraph 2. continues to
 1547 | be met. All owners, tenants, contractors, and others purchasing
 1548 | exempt data center property shall maintain all necessary books
 1549 | and records to support the exemption as to those purchases.

1550 | (IV) Notwithstanding s. 213.053, the department may share

1551 information concerning a temporary or permanent data center
1552 exemption certificate among all owners, tenants, contractors,
1553 and others purchasing exempt data center property pursuant to
1554 such certificate.

1555 c. If, in an audit conducted by the department, it is
1556 determined that the certificateholder or any owners, tenants,
1557 contractors, or others purchasing, renting, or leasing data
1558 center property do not meet the criteria of this paragraph, the
1559 amount of taxes exempted at the time of purchase, rental, or
1560 lease is immediately due and payable to the department from the
1561 purchaser, renter, or lessee of those particular items, together
1562 with the appropriate interest and penalty computed from the date
1563 of purchase in the manner prescribed by this chapter.
1564 Notwithstanding s. 95.091(3)(a), any tax due as provided in this
1565 sub-subparagraph may be assessed by the department within 6
1566 years after the date the data center property was purchased.

1567 d. Purchasers, lessees, and renters of data center
1568 property who qualify for the exemption provided by this
1569 paragraph shall obtain from the data center a copy of the tax
1570 exemption certificate issued pursuant to sub-subparagraph a. or
1571 sub-subparagraph b. Before or at the time of purchase of the
1572 item or items eligible for exemption, the purchaser, lessee, or
1573 renter shall provide to the seller a copy of the tax exemption
1574 certificate and a signed certificate of entitlement. Purchasers,
1575 lessees, and renters with self-accrual authority shall maintain

1576 | all documentation necessary to prove the exempt status of
 1577 | purchases.

1578 | e. For any purchase, lease, or rental of property that is
 1579 | exempt pursuant to this paragraph, the possession of a copy of a
 1580 | tax exemption certificate issued pursuant to sub-subparagraph a.
 1581 | or sub-subparagraph b. and a signed certificate of entitlement
 1582 | relieves the seller of the responsibility of collecting the tax
 1583 | on the sale, lease, or rental of such property, and the
 1584 | department must look solely to the purchaser, renter, or lessee
 1585 | for recovery of the tax if it determines that the purchase,
 1586 | rental, or lease was not entitled to the exemption.

1587 | 4. After June 30, 2027 ~~2022~~, the department may not issue
 1588 | a temporary tax exemption certificate pursuant to this
 1589 | paragraph.

1590 | (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR
 1591 | RESEARCH AND DEVELOPMENT.—

1592 | (f) Purchasers shall maintain all documentation necessary
 1593 | to prove the exempt status of purchases and fabrication activity
 1594 | and make such documentation available for inspection pursuant to
 1595 | the requirements of s. 212.13(2).

1596 | Section 16. Effective January 1, 2022, paragraph (u) is
 1597 | added to subsection (5) of section 212.08, Florida Statutes, to
 1598 | read:

1599 | 212.08 Sales, rental, use, consumption, distribution, and
 1600 | storage tax; specified exemptions.—The sale at retail, the

1601 rental, the use, the consumption, the distribution, and the
1602 storage to be used or consumed in this state of the following
1603 are hereby specifically exempt from the tax imposed by this
1604 chapter.

1605 (5) EXEMPTIONS; ACCOUNT OF USE.—

1606 (u) Items that assist in independent living.—

1607 1. The following items, when purchased for noncommercial
1608 home or personal use, are exempt from the tax imposed by this
1609 chapter:

1610 a. A bed transfer handle selling for \$60 or less.

1611 b. A bed rail selling for \$110 or less.

1612 c. A grab bar selling for \$100 or less.

1613 d. A shower seat selling for \$100 or less.

1614 2. This exemption does not apply to a purchase made by a
1615 business, including, but not limited to, a medical institution
1616 or an assisted living facility.

1617 Section 17. Subsection (2) of section 212.13, Florida
1618 Statutes, is amended to read:

1619 212.13 Records required to be kept; power to inspect;
1620 audit procedure.—

1621 (2) Each dealer, as defined in this chapter, shall secure,
1622 maintain, and keep as long as required by s. 213.35 a complete
1623 record of tangible personal property or services received, used,
1624 sold at retail, distributed or stored, leased or rented by said
1625 dealer, together with invoices, bills of lading, gross receipts

1626 from such sales, and other pertinent records and papers as may
 1627 be required by the department for the reasonable administration
 1628 of this chapter.‡ All such records must be made available to the
 1629 department at reasonable times and places and by reasonable
 1630 means, including in an electronic format when so kept by the
 1631 dealer ~~which are located or maintained in this state shall be~~
 1632 ~~open for inspection by the department at all reasonable hours at~~
 1633 ~~such dealer's store, sales office, general office, warehouse, or~~
 1634 ~~place of business located in this state. Any dealer who~~
 1635 ~~maintains such books and records at a point outside this state~~
 1636 ~~must make such books and records available for inspection by the~~
 1637 ~~department where the general records are kept. Any dealer~~
 1638 ~~subject to the provisions of this chapter who violates this~~
 1639 subsection commits these provisions is guilty of a misdemeanor
 1640 of the first degree, punishable as provided in s. 775.082 or s.
 1641 775.083. If, however, any subsequent offense involves
 1642 intentional destruction of such records with an intent to evade
 1643 payment of or deprive the state of any tax revenues, such
 1644 subsequent offense is ~~shall be~~ a felony of the third degree,
 1645 punishable as provided in s. 775.082 or s. 775.083.

1646 Section 18. Subsection (2) of section 212.15, Florida
 1647 Statutes, is amended to read:

1648 212.15 Taxes declared state funds; penalties for failure
 1649 to remit taxes; due and delinquent dates; judicial review.—

1650 (2) Any person who, with intent to unlawfully deprive or

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1651 defraud the state of its moneys or the use or benefit thereof,
1652 fails to remit taxes collected or paid on behalf of a purchaser
1653 under this chapter commits theft of state funds, punishable as
1654 follows:

1655 (a) If the total amount of stolen revenue is less than
1656 \$1,000, the offense is a misdemeanor of the second degree,
1657 punishable as provided in s. 775.082 or s. 775.083. Upon a
1658 second conviction, the offender commits a misdemeanor of the
1659 first degree, punishable as provided in s. 775.082 or s.
1660 775.083. Upon a third or subsequent conviction, the offender
1661 commits a felony of the third degree, punishable as provided in
1662 s. 775.082, s. 775.083, or s. 775.084.

1663 (b) If the total amount of stolen revenue is \$1,000 or
1664 more, but less than \$20,000, the offense is a felony of the
1665 third degree, punishable as provided in s. 775.082, s. 775.083,
1666 or s. 775.084.

1667 (c) If the total amount of stolen revenue is \$20,000 or
1668 more, but less than \$100,000, the offense is a felony of the
1669 second degree, punishable as provided in s. 775.082, s. 775.083,
1670 or s. 775.084.

1671 (d) If the total amount of stolen revenue is \$100,000 or
1672 more, the offense is a felony of the first degree, punishable as
1673 provided in s. 775.082, s. 775.083, or s. 775.084.

1674
1675 The amount of stolen revenue may be aggregated in determining

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1676 | the grade of the offense.

1677 | Section 19. Section 212.1833, Florida Statutes, is created
1678 | to read:

1679 | 212.1833 Credit for contributions to eligible charitable
1680 | organizations.—Beginning January 1, 2022, there is allowed a
1681 | credit of 100 percent of an eligible contribution made to an
1682 | eligible charitable organization under s. 402.62 against any tax
1683 | imposed by the state and due under this chapter from a direct
1684 | pay permitholder as a result of the direct pay permit held
1685 | pursuant to s. 212.183. For purposes of the dealer's credit
1686 | granted for keeping prescribed records, filing timely tax
1687 | returns, and properly accounting and remitting taxes under s.
1688 | 212.12, the amount of tax due used to calculate the credit shall
1689 | include any eligible contribution made to an eligible charitable
1690 | organization from a direct pay permitholder. For purposes of the
1691 | distributions of tax revenue under s. 212.20, the department
1692 | shall disregard any tax credits allowed under this section to
1693 | ensure that any reduction in tax revenue received which is
1694 | attributable to the tax credits results only in a reduction in
1695 | distributions to the General Revenue Fund. Section 402.62
1696 | applies to the credit authorized by this section. A dealer who
1697 | claims a tax credit under this section must file his or her tax
1698 | returns and pay his or her taxes by electronic means under s.
1699 | 213.755.

1700 | Section 20. Paragraph (d) of subsection (6) of section

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1701 212.20, Florida Statutes, is amended to read:

1702 212.20 Funds collected, disposition; additional powers of
1703 department; operational expense; refund of taxes adjudicated
1704 unconstitutionally collected.—

1705 (6) Distribution of all proceeds under this chapter and
1706 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

1707 (d) The proceeds of all other taxes and fees imposed
1708 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
1709 and (2)(b) shall be distributed as follows:

1710 1. In any fiscal year, the greater of \$500 million, minus
1711 an amount equal to 4.6 percent of the proceeds of the taxes
1712 collected pursuant to chapter 201, or 5.2 percent of all other
1713 taxes and fees imposed pursuant to this chapter or remitted
1714 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
1715 monthly installments into the General Revenue Fund.

1716 2. After the distribution under subparagraph 1., 8.9744
1717 percent of the amount remitted by a sales tax dealer located
1718 within a participating county pursuant to s. 218.61 shall be
1719 transferred into the Local Government Half-cent Sales Tax
1720 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
1721 transferred shall be reduced by 0.1 percent, and the department
1722 shall distribute this amount to the Public Employees Relations
1723 Commission Trust Fund less \$5,000 each month, which shall be
1724 added to the amount calculated in subparagraph 3. and
1725 distributed accordingly.

1726 3. After the distribution under subparagraphs 1. and 2.,
1727 0.0966 percent shall be transferred to the Local Government
1728 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
1729 to s. 218.65.

1730 4. After the distributions under subparagraphs 1., 2., and
1731 3., 2.0810 percent of the available proceeds shall be
1732 transferred monthly to the Revenue Sharing Trust Fund for
1733 Counties pursuant to s. 218.215.

1734 5. After the distributions under subparagraphs 1., 2., and
1735 3., 1.3653 percent of the available proceeds shall be
1736 transferred monthly to the Revenue Sharing Trust Fund for
1737 Municipalities pursuant to s. 218.215. If the total revenue to
1738 be distributed pursuant to this subparagraph is at least as
1739 great as the amount due from the Revenue Sharing Trust Fund for
1740 Municipalities and the former Municipal Financial Assistance
1741 Trust Fund in state fiscal year 1999-2000, no municipality shall
1742 receive less than the amount due from the Revenue Sharing Trust
1743 Fund for Municipalities and the former Municipal Financial
1744 Assistance Trust Fund in state fiscal year 1999-2000. If the
1745 total proceeds to be distributed are less than the amount
1746 received in combination from the Revenue Sharing Trust Fund for
1747 Municipalities and the former Municipal Financial Assistance
1748 Trust Fund in state fiscal year 1999-2000, each municipality
1749 shall receive an amount proportionate to the amount it was due
1750 in state fiscal year 1999-2000.

1751 6. Of the remaining proceeds:

1752 a. In each fiscal year, the sum of \$29,915,500 shall be

1753 divided into as many equal parts as there are counties in the

1754 state, and one part shall be distributed to each county. The

1755 distribution among the several counties must begin each fiscal

1756 year on or before January 5th and continue monthly for a total

1757 of 4 months. If a local or special law required that any moneys

1758 accruing to a county in fiscal year 1999-2000 under the then-

1759 existing provisions of s. 550.135 be paid directly to the

1760 district school board, special district, or a municipal

1761 government, such payment must continue until the local or

1762 special law is amended or repealed. The state covenants with

1763 holders of bonds or other instruments of indebtedness issued by

1764 local governments, special districts, or district school boards

1765 before July 1, 2000, that it is not the intent of this

1766 subparagraph to adversely affect the rights of those holders or

1767 relieve local governments, special districts, or district school

1768 boards of the duty to meet their obligations as a result of

1769 previous pledges or assignments or trusts entered into which

1770 obligated funds received from the distribution to county

1771 governments under then-existing s. 550.135. This distribution

1772 specifically is in lieu of funds distributed under s. 550.135

1773 before July 1, 2000.

1774 b. The department shall distribute \$166,667 monthly to

1775 each applicant certified as a facility for a new or retained

1776 professional sports franchise pursuant to s. 288.1162. Up to
1777 \$41,667 shall be distributed monthly by the department to each
1778 certified applicant as defined in s. 288.11621 for a facility
1779 for a spring training franchise. However, not more than \$416,670
1780 may be distributed monthly in the aggregate to all certified
1781 applicants for facilities for spring training franchises.
1782 Distributions begin 60 days after such certification and
1783 continue for not more than 30 years, except as otherwise
1784 provided in s. 288.11621. A certified applicant identified in
1785 this sub-subparagraph may not receive more in distributions than
1786 expended by the applicant for the public purposes provided in s.
1787 288.1162(5) or s. 288.11621(3).

1788 c. Beginning 30 days after notice by the Department of
1789 Economic Opportunity to the Department of Revenue that an
1790 applicant has been certified as the professional golf hall of
1791 fame pursuant to s. 288.1168 and is open to the public, \$166,667
1792 shall be distributed monthly, for up to 300 months, to the
1793 applicant.

1794 d. Beginning 30 days after notice by the Department of
1795 Economic Opportunity to the Department of Revenue that the
1796 applicant has been certified as the International Game Fish
1797 Association World Center facility pursuant to s. 288.1169, and
1798 the facility is open to the public, \$83,333 shall be distributed
1799 monthly, for up to 168 months, to the applicant. This
1800 distribution is subject to reduction pursuant to s. 288.1169.

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1801 e. The department shall distribute up to \$83,333 monthly
1802 to each certified applicant as defined in s. 288.11631 for a
1803 facility used by a single spring training franchise, or up to
1804 \$166,667 monthly to each certified applicant as defined in s.
1805 288.11631 for a facility used by more than one spring training
1806 franchise. Monthly distributions begin 60 days after such
1807 certification or July 1, 2016, whichever is later, and continue
1808 for not more than 20 years to each certified applicant as
1809 defined in s. 288.11631 for a facility used by a single spring
1810 training franchise or not more than 25 years to each certified
1811 applicant as defined in s. 288.11631 for a facility used by more
1812 than one spring training franchise. A certified applicant
1813 identified in this sub-subparagraph may not receive more in
1814 distributions than expended by the applicant for the public
1815 purposes provided in s. 288.11631(3).

1816 ~~f. Beginning 45 days after notice by the Department of~~
1817 ~~Economic Opportunity to the Department of Revenue that an~~
1818 ~~applicant has been approved by the Legislature and certified by~~
1819 ~~the Department of Economic Opportunity under s. 288.11625 or~~
1820 ~~upon a date specified by the Department of Economic Opportunity~~
1821 ~~as provided under s. 288.11625(6)(d), the department shall~~
1822 ~~distribute each month an amount equal to one-twelfth of the~~
1823 ~~annual distribution amount certified by the Department of~~
1824 ~~Economic Opportunity for the applicant. The department may not~~
1825 ~~distribute more than \$13 million annually under this sub-~~

1826 ~~subparagraph.~~

1827 ~~f.g.~~ The department shall distribute \$15,333 monthly to
 1828 the State Transportation Trust Fund.

1829 7. All other proceeds must remain in the General Revenue
 1830 Fund.

1831 Section 21. Section 212.205, Florida Statutes, is amended
 1832 to read:

1833 212.205 Sales tax distribution reporting.—By March 15 of
 1834 each year, each person who received a distribution pursuant to
 1835 s. 212.20(6)(d)6.b.-e. ~~s. 212.20(6)(d)6.b.-f.~~ in the preceding
 1836 calendar year shall report to the Office of Economic and
 1837 Demographic Research the following information:

1838 (1) An itemized accounting of all expenditures of the
 1839 funds distributed in the preceding calendar year, including
 1840 amounts spent on debt service.

1841 (2) A statement indicating what portion of the distributed
 1842 funds have been pledged for debt service.

1843 (3) The original principal amount and current debt service
 1844 schedule of any bonds or other borrowing for which the
 1845 distributed funds have been pledged for debt service.

1846 Section 22. Effective January 1, 2022, subsection (5) of
 1847 section 213.053, Florida Statutes, is amended to read:

1848 213.053 Confidentiality and information sharing.—

1849 (5) This section does not prevent the department from any
 1850 of the following:

1851 (a) Publishing statistics so classified as to prevent the
 1852 identification of particular accounts, reports, declarations, or
 1853 returns; ~~or~~

1854 (b) Publishing a list of forwarding agents who have
 1855 received a Florida Certificate of Forwarding Agent Address. The
 1856 list must include each forwarding agent's entity name, address,
 1857 and certificate expiration date on the department's website
 1858 pursuant to s. 212.06(5)(b)10.; or

1859 (c) ~~(b)~~ Using telephones, e-mail, facsimile machines, or
 1860 other electronic means to do any of the following:

1861 1. Distribute information relating to changes in law, tax
 1862 rates, interest rates, or other information that is not specific
 1863 to a particular taxpayer;

1864 2. Remind taxpayers of due dates;

1865 3. Respond to a taxpayer to an electronic mail address
 1866 that does not support encryption if the use of that address is
 1867 authorized by the taxpayer; or

1868 4. Notify taxpayers to contact the department.

1869 Section 23. Subsection (2) and paragraph (c) of subsection
 1870 (3) of section 218.64, Florida Statutes, are amended to read:

1871 218.64 Local government half-cent sales tax; uses;
 1872 limitations.—

1873 (2) Municipalities shall expend their portions of the
 1874 local government half-cent sales tax only for municipality-wide
 1875 programs, ~~for reimbursing the state as required pursuant to s.~~

1876 ~~288.11625,~~ or for municipality-wide property tax or municipal
 1877 utility tax relief. All utility tax rate reductions afforded by
 1878 participation in the local government half-cent sales tax shall
 1879 be applied uniformly across all types of taxed utility services.

1880 (3) Subject to ordinances enacted by the majority of the
 1881 members of the county governing authority and by the majority of
 1882 the members of the governing authorities of municipalities
 1883 representing at least 50 percent of the municipal population of
 1884 such county, counties may use up to \$3 million annually of the
 1885 local government half-cent sales tax allocated to that county
 1886 for any of the following purposes:

1887 ~~(c) Reimbursing the state as required under s. 288.11625.~~
 1888 Section 24. Subsection (8) of section 220.02, Florida
 1889 Statutes, is amended to read:

1890 220.02 Legislative intent.—

1891 (8) It is the intent of the Legislature that credits
 1892 against either the corporate income tax or the franchise tax be
 1893 applied in the following order: those enumerated in s. 631.828,
 1894 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1895 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1896 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1897 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1898 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1899 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1900 those enumerated in s. 220.1876, those enumerated in s. 220.193,

1901 those enumerated in s. 288.9916, those enumerated in s.
 1902 220.1899, those enumerated in s. 220.194, and those enumerated
 1903 in s. 220.196.

1904 Section 25. Paragraph (a) of subsection (1) of section
 1905 220.13, Florida Statutes, is amended to read:

1906 220.13 "Adjusted federal income" defined.—

1907 (1) The term "adjusted federal income" means an amount
 1908 equal to the taxpayer's taxable income as defined in subsection
 1909 (2), or such taxable income of more than one taxpayer as
 1910 provided in s. 220.131, for the taxable year, adjusted as
 1911 follows:

1912 (a) Additions.—There shall be added to such taxable
 1913 income:

1914 1.a. The amount of any tax upon or measured by income,
 1915 excluding taxes based on gross receipts or revenues, paid or
 1916 accrued as a liability to the District of Columbia or any state
 1917 of the United States which is deductible from gross income in
 1918 the computation of taxable income for the taxable year.

1919 b. Notwithstanding sub-subparagraph a., if a credit taken
 1920 under s. 220.1875 or s. 220.1876 is added to taxable income in a
 1921 previous taxable year under subparagraph 11. and is taken as a
 1922 deduction for federal tax purposes in the current taxable year,
 1923 the amount of the deduction allowed shall not be added to
 1924 taxable income in the current year. The exception in this sub-
 1925 subparagraph is intended to ensure that the credit under s.

1926 | 220.1875 or s. 220.1876 is added in the applicable taxable year
 1927 | and does not result in a duplicate addition in a subsequent
 1928 | year.

1929 | 2. The amount of interest which is excluded from taxable
 1930 | income under s. 103(a) of the Internal Revenue Code or any other
 1931 | federal law, less the associated expenses disallowed in the
 1932 | computation of taxable income under s. 265 of the Internal
 1933 | Revenue Code or any other law, excluding 60 percent of any
 1934 | amounts included in alternative minimum taxable income, as
 1935 | defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1936 | taxpayer pays tax under s. 220.11(3).

1937 | 3. In the case of a regulated investment company or real
 1938 | estate investment trust, an amount equal to the excess of the
 1939 | net long-term capital gain for the taxable year over the amount
 1940 | of the capital gain dividends attributable to the taxable year.

1941 | 4. That portion of the wages or salaries paid or incurred
 1942 | for the taxable year which is equal to the amount of the credit
 1943 | allowable for the taxable year under s. 220.181. This
 1944 | subparagraph shall expire on the date specified in s. 290.016
 1945 | for the expiration of the Florida Enterprise Zone Act.

1946 | 5. That portion of the ad valorem school taxes paid or
 1947 | incurred for the taxable year which is equal to the amount of
 1948 | the credit allowable for the taxable year under s. 220.182. This
 1949 | subparagraph shall expire on the date specified in s. 290.016
 1950 | for the expiration of the Florida Enterprise Zone Act.

1951 6. The amount taken as a credit under s. 220.195 which is
 1952 deductible from gross income in the computation of taxable
 1953 income for the taxable year.

1954 7. That portion of assessments to fund a guaranty
 1955 association incurred for the taxable year which is equal to the
 1956 amount of the credit allowable for the taxable year.

1957 8. In the case of a nonprofit corporation which holds a
 1958 pari-mutuel permit and which is exempt from federal income tax
 1959 as a farmers' cooperative, an amount equal to the excess of the
 1960 gross income attributable to the pari-mutuel operations over the
 1961 attributable expenses for the taxable year.

1962 9. The amount taken as a credit for the taxable year under
 1963 s. 220.1895.

1964 10. Up to nine percent of the eligible basis of any
 1965 designated project which is equal to the credit allowable for
 1966 the taxable year under s. 220.185.

1967 11. Any ~~The~~ amount taken as a credit for the taxable year
 1968 under s. 220.1875 or s. 220.1876. The addition in this
 1969 subparagraph is intended to ensure that the same amount is not
 1970 allowed for the tax purposes of this state as both a deduction
 1971 from income and a credit against the tax. This addition is not
 1972 intended to result in adding the same expense back to income
 1973 more than once.

1974 12. The amount taken as a credit for the taxable year
 1975 under s. 220.193.

1976 13. Any portion of a qualified investment, as defined in
 1977 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1978 taken as a credit against income tax pursuant to s. 288.9916.

1979 14. The costs to acquire a tax credit pursuant to s.
 1980 288.1254(5) that are deducted from or otherwise reduce federal
 1981 taxable income for the taxable year.

1982 15. The amount taken as a credit for the taxable year
 1983 pursuant to s. 220.194.

1984 16. The amount taken as a credit for the taxable year
 1985 under s. 220.196. The addition in this subparagraph is intended
 1986 to ensure that the same amount is not allowed for the tax
 1987 purposes of this state as both a deduction from income and a
 1988 credit against the tax. The addition is not intended to result
 1989 in adding the same expense back to income more than once.

1990 Section 26. Subsection (2) of section 220.186, Florida
 1991 Statutes, is amended to read:

1992 220.186 Credit for Florida alternative minimum tax.—

1993 (2) The credit pursuant to this section shall be the
 1994 amount of the excess, if any, of the tax paid based upon taxable
 1995 income determined pursuant to s. 220.13(2)(k) over the amount of
 1996 tax which would have been due based upon taxable income without
 1997 application of s. 220.13(2)(k), before application of this
 1998 credit without application of any credit under s. 220.1875 or s.
 1999 220.1876.

2000 Section 27. Section 220.1876, Florida Statutes, is created

2001 to read:

2002 220.1876 Credit for contributions to eligible charitable
 2003 organizations.—

2004 (1) For taxable years beginning on or after January 1,
 2005 2022, there is allowed a credit of 100 percent of an eligible
 2006 contribution made to an eligible charitable organization under
 2007 s. 402.62 against any tax due for a taxable year under this
 2008 chapter after the application of any other allowable credits by
 2009 the taxpayer. An eligible contribution must be made to an
 2010 eligible charitable organization on or before the date the
 2011 taxpayer is required to file a return pursuant to s. 220.222.
 2012 The credit granted by this section shall be reduced by the
 2013 difference between the amount of federal corporate income tax
 2014 taking into account the credit granted by this section and the
 2015 amount of federal corporate income tax without application of
 2016 the credit granted by this section.

2017 (2) A taxpayer who files a Florida consolidated return as
 2018 a member of an affiliated group pursuant to s. 220.131(1) may be
 2019 allowed the credit on a consolidated return basis; however, the
 2020 total credit taken by the affiliated group is subject to the
 2021 limitation established under subsection (1).

2022 (3) Section 402.62 applies to the credit authorized by
 2023 this section.

2024 (4) If a taxpayer applies and is approved for a credit
 2025 under s. 402.62 after timely requesting an extension to file

2026 | under s. 220.222(2):

2027 | (a) The credit does not reduce the amount of tax due for
2028 | purposes of the department's determination as to whether the
2029 | taxpayer was in compliance with the requirement to pay tentative
2030 | taxes under ss. 220.222 and 220.32.

2031 | (b) The taxpayer's noncompliance with the requirement to
2032 | pay tentative taxes shall result in the revocation and
2033 | rescindment of any such credit.

2034 | (c) The taxpayer shall be assessed for any taxes,
2035 | penalties, or interest due from the taxpayer's noncompliance
2036 | with the requirement to pay tentative taxes.

2037 | Section 28. Paragraph (e) of subsection (2) of section
2038 | 288.0001, Florida Statutes, is amended to read:

2039 | 288.0001 Economic Development Programs Evaluation.—The
2040 | Office of Economic and Demographic Research and the Office of
2041 | Program Policy Analysis and Government Accountability (OPPAGA)
2042 | shall develop and present to the Governor, the President of the
2043 | Senate, the Speaker of the House of Representatives, and the
2044 | chairs of the legislative appropriations committees the Economic
2045 | Development Programs Evaluation.

2046 | (2) The Office of Economic and Demographic Research and
2047 | OPPAGA shall provide a detailed analysis of economic development
2048 | programs as provided in the following schedule:

2049 | ~~(c) Beginning January 1, 2018, and every 3 years~~
2050 | ~~thereafter, an analysis of the Sports Development Program~~

2051 ~~established under s. 288.11625.~~

2052 Section 29. Section 288.11625, Florida Statutes, is
 2053 repealed.

2054 Section 30. Section 402.62, Florida Statutes, is created
 2055 to read:

2056 402.62 Strong Families Tax Credit.—

2057 (1) DEFINITIONS.—As used in this section, the term:

2058 (a) "Annual tax credit amount" means, for any state fiscal
 2059 year, the sum of the amount of tax credits approved under
 2060 paragraph (5)(b), including tax credits to be taken under s.
 2061 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.
 2062 624.51056, which are approved for taxpayers whose taxable years
 2063 begin on or after January 1 of the calendar year preceding the
 2064 start of the applicable state fiscal year.

2065 (b) "Division" means the Division of Alcoholic Beverages
 2066 and Tobacco of the Department of Business and Professional
 2067 Regulation.

2068 (c) "Eligible charitable organization" means an
 2069 organization designated by the Department of Children and
 2070 Families to be eligible to receive funding under this section.

2071 (d) "Eligible contribution" means a monetary contribution
 2072 from a taxpayer, subject to the restrictions provided in this
 2073 section, to an eligible charitable organization. The taxpayer
 2074 making the contribution may not designate a specific child
 2075 assisted by the eligible charitable organization as the

2076 beneficiary of the contribution.

2077 (e) "Tax credit cap amount" means the maximum annual tax
 2078 credit amount that the Department of Revenue may approve for a
 2079 state fiscal year.

2080 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

2081 (a) The Department of Children and Families shall
 2082 designate as an eligible charitable organization an organization
 2083 that meets all of the following requirements:

2084 1. Is exempt from federal income taxation under s.
 2085 501(c)(3) of the Internal Revenue Code.

2086 2. Is a Florida entity formed under chapter 605, chapter
 2087 607, or chapter 617 and whose principal office is located in
 2088 this state.

2089 3. Provides services to:

2090 a. Prevent child abuse, neglect, abandonment, or
 2091 exploitation;

2092 b. Assist fathers in learning and improving parenting
 2093 skills or to engage absent fathers in being more engaged in
 2094 their children's lives;

2095 c. Provide books to the homes of children eligible for a
 2096 free or reduced-price meal program or those testing below grade
 2097 level in kindergarten through grade 5;

2098 d. Assist families with children who have a chronic
 2099 illness or a physical, intellectual, developmental, or emotional
 2100 disability; or

2101 e. Provide workforce development services to families of
2102 children eligible for a free or reduced-price meal program.

2103 4. Provides to the Department of Children and Families
2104 accurate information, including, at a minimum, a description of
2105 the services provided by the organization which are eligible for
2106 funding under this section; the total number of individuals
2107 served through those services during the last calendar year and
2108 the number served during the last calendar year using funding
2109 under this section; basic financial information regarding the
2110 organization and services eligible for funding under this
2111 section; outcomes for such services; and contact information for
2112 the organization.

2113 5. Annually submits a statement signed, under penalty of
2114 perjury, by a current officer of the organization, that the
2115 organization meets all of the criteria to qualify as an eligible
2116 charitable organization, has fulfilled responsibilities under
2117 this section for the previous fiscal year if the organization
2118 received any funding through this credit during the previous
2119 year, and intends to fulfill its responsibilities during the
2120 upcoming year.

2121 6. Provides any documentation requested by the Department
2122 of Children and Families to verify eligibility as an eligible
2123 charitable organization or compliance with this section.

2124 (b) The Department of Children and Families may not
2125 designate as an eligible charitable organization an organization

2126 that:

2127 1. Provides, pays for, or provides coverage for abortions,
 2128 or financially supports any other entity that provides, pays
 2129 for, or provides coverage for abortions; or

2130 2. Has received more than 50 percent of its total annual
 2131 revenue from the Department of Children and Families, either
 2132 directly or via a contractor of the department, in the most
 2133 recently ended fiscal year.

2134 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE
 2135 ORGANIZATIONS.—An eligible charitable organization that receives
 2136 a contribution under this section must do all of the following:

2137 (a) Apply for admittance into the Department of Law
 2138 Enforcement's Volunteer and Employee Criminal History System
 2139 and, if accepted, conduct background screening on all volunteers
 2140 and staff working directly with children in any program funded
 2141 under this section, pursuant to s. 943.0542. Background
 2142 screening shall use level 2 screening standards pursuant to s.
 2143 435.04 and additionally include, but need not be limited to, a
 2144 check of the Dru Sjodin National Sex Offender Public Website.

2145 (b) Expend 100 percent of any contributions received under
 2146 this section for direct services to state residents for the
 2147 purposes specified in subparagraph (2)(a)3.

2148 (c) Annually submit to the Department of Children and
 2149 Families:

2150 1. An audit of the eligible charitable organization

2151 conducted by an independent certified public accountant in
2152 accordance with auditing standards generally accepted in the
2153 United States, government auditing standards, and rules adopted
2154 by the Auditor General. The audit must include a report on
2155 financial statements presented in accordance with generally
2156 accepted accounting principles. The audit must be provided to
2157 the Department of Children and Families within 180 days after
2158 completion of the eligible charitable organization's fiscal
2159 year; and

2160 2. A copy of the eligible charitable organization's most
2161 recent federal Internal Revenue Service Return of Organization
2162 Exempt from Income Tax form (Form 990).

2163 (d) Notify the Department of Children and Families within
2164 5 business days after the eligible charitable organization
2165 ceases to meet eligibility requirements or fails to fulfill its
2166 responsibilities under this section.

2167 (e) Upon receipt of a contribution, provide the taxpayer
2168 that made the contribution with a certificate of contribution. A
2169 certificate of contribution must include the taxpayer's name
2170 and, if available, its federal employer identification number,
2171 the amount contributed, the date of contribution, and the name
2172 of the eligible charitable organization.

2173 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of
2174 Children and Families shall do all of the following:

2175 (a) Annually redesignate eligible charitable organizations

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2176 that have complied with all of the requirements of this section.

2177 (b) Remove the designation of organizations that fail to
2178 meet all of the requirements of this section. An organization
2179 that has had its designation removed by the department may
2180 reapply for designation as an eligible charitable organization,
2181 and the department shall redesignate such organization if it
2182 meets all of the requirements of this section and demonstrates
2183 through its application that all factors leading to its removal
2184 as an eligible charitable organization have been sufficiently
2185 addressed.

2186 (c) Publish information about the tax credit program and
2187 eligible charitable organizations on a Department of Children
2188 and Families website. The website shall, at a minimum, provide
2189 all of the following:

2190 1. The requirements and process for becoming designated or
2191 redesignated as an eligible charitable organization.

2192 2. A list of the eligible charitable organizations that
2193 are currently designated by the department and the information
2194 provided under subparagraph (2)(a)5. regarding each eligible
2195 charitable organization.

2196 3. The process for a taxpayer to select an eligible
2197 charitable organization as the recipient of funding through a
2198 tax credit.

2199 (d) Compel the return of funds that are provided to an
2200 eligible charitable organization that fails to comply with the

2201 requirements of this section. Eligible charitable organizations
 2202 that are subject to return of funds are ineligible to receive
 2203 funding under this section for a period 10 years after final
 2204 agency action to compel the return of funding.

2205 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 2206 AND LIMITATIONS.—

2207 (a) Beginning with state fiscal year 2021-2022, the tax
 2208 credit cap amount is \$5 million in each state fiscal year.

2209 (b) Beginning October 1, 2021, a taxpayer may submit an
 2210 application to the Department of Revenue for a tax credit or
 2211 credits to be taken under one or more of s. 211.0252, s.
 2212 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

2213 1. The taxpayer shall specify in the application each tax
 2214 for which the taxpayer requests a credit and the applicable
 2215 taxable year for a credit under s. 220.1876 or s. 624.51056 or
 2216 the applicable state fiscal year for a credit under s. 211.0252,
 2217 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a
 2218 taxpayer may apply for a credit to be used for a prior taxable
 2219 year before the date the taxpayer is required to file a return
 2220 for that year pursuant to s. 220.222. For purposes of s.
 2221 624.51056, a taxpayer may apply for a credit to be used for a
 2222 prior taxable year before the date the taxpayer is required to
 2223 file a return for that prior taxable year pursuant to ss.
 2224 624.509 and 624.5092. The application must specify the eligible
 2225 charitable organization to which the proposed contribution will

2226 be made. The Department of Revenue shall approve tax credits on
2227 a first-come, first-served basis and must obtain the division's
2228 approval before approving a tax credit under s. 561.1212.

2229 2. Within 10 days after approving or denying an
2230 application, the Department of Revenue shall provide a copy of
2231 its approval or denial letter to the eligible charitable
2232 organization specified by the taxpayer in the application.

2233 (c) If a tax credit approved under paragraph (b) is not
2234 fully used within the specified state fiscal year for credits
2235 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes
2236 due for the specified taxable year for credits under s. 220.1876
2237 or s. 624.51056 because of insufficient tax liability on the
2238 part of the taxpayer, the unused amount must be carried forward
2239 for a period not to exceed 10 years. For purposes of s.
2240 220.1876, a credit carried forward may be used in a subsequent
2241 year after applying the other credits and unused carryovers in
2242 the order provided in s. 220.02(8).

2243 (d) A taxpayer may not convey, transfer, or assign an
2244 approved tax credit or a carryforward tax credit to another
2245 entity unless all of the assets of the taxpayer are conveyed,
2246 assigned, or transferred in the same transaction. However, a tax
2247 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,
2248 or s. 624.51056 may be conveyed, transferred, or assigned
2249 between members of an affiliated group of corporations if the
2250 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,

2251 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall
2252 notify the Department of Revenue of its intent to convey,
2253 transfer, or assign a tax credit to another member within an
2254 affiliated group of corporations. The amount conveyed,
2255 transferred, or assigned is available to another member of the
2256 affiliated group of corporations upon approval by the Department
2257 of Revenue. The Department of Revenue shall obtain the
2258 division's approval before approving a conveyance, transfer, or
2259 assignment of a tax credit under s. 561.1212.

2260 (e) Within any state fiscal year, a taxpayer may rescind
2261 all or part of a tax credit approved under paragraph (b). The
2262 amount rescinded shall become available for that state fiscal
2263 year to another eligible taxpayer approved by the Department of
2264 Revenue if the taxpayer receives notice from the Department of
2265 Revenue that the rescindment has been accepted by the Department
2266 of Revenue. The Department of Revenue must obtain the division's
2267 approval before accepting the rescindment of a tax credit under
2268 s. 561.1212. Any amount rescinded under this paragraph must
2269 become available to an eligible taxpayer on a first-come, first-
2270 served basis based on tax credit applications received after the
2271 date the rescindment is accepted by the Department of Revenue.

2272 (f) Within 10 days after approving or denying the
2273 conveyance, transfer, or assignment of a tax credit under
2274 paragraph (d), or the rescindment of a tax credit under
2275 paragraph (e), the Department of Revenue shall provide a copy of

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2276 its approval or denial letter to the eligible charitable
2277 organization specified by the taxpayer. The Department of
2278 Revenue shall also include the eligible charitable organization
2279 specified by the taxpayer on all letters or correspondence of
2280 acknowledgment for tax credits under s. 212.1833.

2281 (g) For purposes of calculating the underpayment of
2282 estimated corporate income taxes under s. 220.34 and tax
2283 installment payments for taxes on insurance premiums or
2284 assessments under s. 624.5092, the final amount due is the
2285 amount after credits earned under s. 220.1876 or s. 624.51056
2286 for contributions to eligible charitable organizations are
2287 deducted.

2288 1. For purposes of determining if a penalty or interest
2289 under s. 220.34(2)(d)1. will be imposed for underpayment of
2290 estimated corporate income tax, a taxpayer may, after earning a
2291 credit under s. 220.1876, reduce any estimated payment in that
2292 taxable year by the amount of the credit.

2293 2. For purposes of determining if a penalty under s.
2294 624.5092 will be imposed, an insurer, after earning a credit
2295 under s. 624.51056 for a taxable year, may reduce any
2296 installment payment for such taxable year of 27 percent of the
2297 amount of the net tax due as reported on the return for the
2298 preceding year under s. 624.5092(2)(b) by the amount of the
2299 credit.

2300 (6) PRESERVATION OF CREDIT.—If any provision or portion of

2301 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.
2302 561.1212, or s. 624.51056 or the application thereof to any
2303 person or circumstance is held unconstitutional by any court or
2304 is otherwise declared invalid, the unconstitutionality or
2305 invalidity shall not affect any credit earned under s. 211.0252,
2306 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any
2307 taxpayer with respect to any contribution paid to an eligible
2308 charitable organization before the date of a determination of
2309 unconstitutionality or invalidity. The credit shall be allowed
2310 at such time and in such a manner as if a determination of
2311 unconstitutionality or invalidity had not been made, provided
2312 that nothing in this subsection by itself or in combination with
2313 any other provision of law may result in the allowance of any
2314 credit to any taxpayer in excess of one dollar of credit for
2315 each dollar paid to an eligible charitable organization.

2316 (7) ADMINISTRATION; RULES.—

2317 (a) The Department of Revenue, the division, and the
2318 Department of Children and Families may develop a cooperative
2319 agreement to assist in the administration of this section, as
2320 needed.

2321 (b) The Department of Revenue may adopt rules necessary to
2322 administer this section and ss. 211.0252, 212.1833, 220.1876,
2323 561.1212, and 624.51056, including rules establishing
2324 application forms, procedures governing the approval of tax
2325 credits and carryforward tax credits under subsection (5), and

2326 procedures to be followed by taxpayers when claiming approved
 2327 tax credits on their returns.

2328 (c) The division may adopt rules necessary to administer
 2329 its responsibilities under this section and s. 561.1212.

2330 (d) The Department of Children and Families may adopt
 2331 rules necessary to administer this section, including, but not
 2332 limited to, rules establishing application forms for
 2333 organizations seeking designation as eligible charitable
 2334 organizations under this act.

2335 (e) Notwithstanding any provision of s. 213.053 to the
 2336 contrary, sharing information with the division related to this
 2337 tax credit is considered the conduct of the Department of
 2338 Revenue's official duties as contemplated in s. 213.053(8)(c),
 2339 and the Department of Revenue and the division are specifically
 2340 authorized to share information as needed to administer this
 2341 section.

2342 Section 31. Section 561.1212, Florida Statutes, is created
 2343 to read:

2344 561.1212 Credit for contributions to eligible charitable
 2345 organizations.—Beginning January 1, 2022, there is allowed a
 2346 credit of 100 percent of an eligible contribution made to an
 2347 eligible charitable organization under s. 402.62 against any tax
 2348 due under s. 563.05, s. 564.06, or s. 565.12, except excise
 2349 taxes imposed on wine produced by manufacturers in this state
 2350 from products grown in this state. However, a credit allowed

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2351 under this section may not exceed 90 percent of the tax due on
2352 the return on which the credit is taken. For purposes of the
2353 distributions of tax revenue under ss. 561.121 and 564.06(10),
2354 the division shall disregard any tax credits allowed under this
2355 section to ensure that any reduction in tax revenue received
2356 which is attributable to the tax credits results only in a
2357 reduction in distributions to the General Revenue Fund. The
2358 provisions of s. 402.62 apply to the credit authorized by this
2359 section.

2360 Section 32. Subsection (7) of section 624.509, Florida
2361 Statutes, is amended to read:

2362 624.509 Premium tax; rate and computation.—

2363 (7) Credits and deductions against the tax imposed by this
2364 section shall be taken in the following order: deductions for
2365 assessments made pursuant to s. 440.51; credits for taxes paid
2366 under ss. 175.101 and 185.08; credits for income taxes paid
2367 under chapter 220 and the credit allowed under subsection (5),
2368 as these credits are limited by subsection (6); the credit
2369 allowed under s. 624.51056; all other available credits and
2370 deductions.

2371 Section 33. Section 624.51056, Florida Statutes, is
2372 created to read:

2373 624.51056 Credit for contributions to eligible charitable
2374 organizations.—

2375 (1) Beginning January 1, 2022, there is allowed a credit

2376 of 100 percent of an eligible contribution made to an eligible
 2377 charitable organization under s. 402.62 against any tax due for
 2378 a taxable year under s. 624.509(1) after deducting from such tax
 2379 deductions for assessments made pursuant to s. 440.51; credits
 2380 for taxes paid under ss. 175.101 and 185.08; credits for income
 2381 taxes paid under chapter 220; and the credit allowed under s.
 2382 624.509(5), as such credit is limited by s. 624.509(6). An
 2383 eligible contribution must be made to an eligible charitable
 2384 organization on or before the date the taxpayer is required to
 2385 file a return pursuant to ss. 624.509 and 624.5092. An insurer
 2386 claiming a credit against premium tax liability under this
 2387 section is not required to pay any additional retaliatory tax
 2388 levied under s. 624.5091 as a result of claiming such credit.
 2389 Section 624.5091 does not limit such credit in any manner.

2390 (2) Section 402.62 applies to the credit authorized by
 2391 this section.

2392 Section 34. Disaster preparedness supplies; sales tax
 2393 holiday.—

2394 (1) The tax levied under chapter 212, Florida Statutes,
 2395 may not be collected during the period from May 28, 2021,
 2396 through June 3, 2021, on the sale of:

2397 (a) A portable self-powered light source selling for \$20
 2398 or less.

2399 (b) A portable self-powered radio, two-way radio, or
 2400 weather-band radio selling for \$50 or less.

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2401 (c) A tarpaulin or other flexible waterproof sheeting
2402 selling for \$50 or less.

2403 (d) An item normally sold as, or generally advertised as,
2404 a ground anchor system or tie-down kit selling for \$50 or less.

2405 (e) A gas or diesel fuel tank selling for \$25 or less.

2406 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
2407 volt, or 9-volt batteries, excluding automobile and boat
2408 batteries, selling for \$30 or less.

2409 (g) A nonelectric food storage cooler selling for \$30 or
2410 less.

2411 (h) A portable generator used to provide light or
2412 communications or preserve food in the event of a power outage
2413 selling for \$750 or less.

2414 (i) Reusable ice selling for \$10 or less.

2415 (2) The tax exemptions provided in this section do not
2416 apply to sales within a theme park or entertainment complex as
2417 defined in s. 509.013(9), Florida Statutes, within a public
2418 lodging establishment as defined in s. 509.013(4), Florida
2419 Statutes, or within an airport as defined in s. 330.27(2),
2420 Florida Statutes.

2421 (3) The Department of Revenue is authorized, and all
2422 conditions are deemed met, to adopt emergency rules pursuant to
2423 s. 120.54(4), Florida Statutes, to administer this section.

2424 (4) This section shall take effect upon this act becoming
2425 a law.

2426 Section 35. Clothing, school supplies, personal computers,
 2427 and personal computer-related accessories; sales tax holiday.-

2428 (1) The tax levied under chapter 212, Florida Statutes,
 2429 may not be collected during the period from August 6, 2021,
 2430 through August 12, 2021, on the retail sale of:

2431 (a) Clothing, wallets, or bags, including handbags,
 2432 backpacks, fanny packs, and diaper bags, but excluding
 2433 briefcases, suitcases, and other garment bags, having a sales
 2434 price of \$60 or less per item. As used in this paragraph, the
 2435 term "clothing" means:

2436 1. Any article of wearing apparel intended to be worn on
 2437 or about the human body, excluding watches, watchbands, jewelry,
 2438 umbrellas, and handkerchiefs; and

2439 2. All footwear, excluding skis, swim fins, roller blades,
 2440 and skates.

2441 (b) School supplies having a sales price of \$15 or less
 2442 per item. As used in this paragraph, the term "school supplies"
 2443 means pens, pencils, erasers, crayons, notebooks, notebook
 2444 filler paper, legal pads, binders, lunch boxes, construction
 2445 paper, markers, folders, poster board, composition books, poster
 2446 paper, scissors, cellophane tape, glue or paste, rulers,
 2447 computer disks, staplers and staples used to secure paper
 2448 products, protractors, compasses, and calculators.

2449 (2) The tax levied under chapter 212, Florida Statutes,
 2450 may not be collected during the period from August 6, 2021,

2451 through August 12, 2021, on the retail sale of personal
2452 computers or personal computer-related accessories having a
2453 sales price of \$1,000 or less per item and purchased for
2454 noncommercial home or personal use. As used in this subsection,
2455 the term:

2456 (a) "Personal computers" includes electronic book readers,
2457 laptops, desktops, handheld devices, tablets, or tower
2458 computers. The term does not include cellular telephones, video
2459 game consoles, digital media receivers, or devices that are not
2460 primarily designed to process data.

2461 (b) "Personal computer-related accessories" includes
2462 keyboards, mice, personal digital assistants, monitors, other
2463 peripheral devices, modems, routers, and nonrecreational
2464 software, regardless of whether the accessories are used in
2465 association with a personal computer base unit. The term does
2466 not include furniture or systems, devices, software, or
2467 peripherals that are designed or intended primarily for
2468 recreational use. The term "monitor" does not include any device
2469 that includes a television tuner.

2470 (3) The tax exemptions provided in this section do not
2471 apply to sales within a theme park or entertainment complex as
2472 defined in s. 509.013(9), Florida Statutes, within a public
2473 lodging establishment as defined in s. 509.013(4), Florida
2474 Statutes, or within an airport as defined in s. 330.27(2),
2475 Florida Statutes.

2476 (4) The tax exemptions provided in this section may apply
 2477 at the option of a dealer if less than 5 percent of the dealer's
 2478 gross sales of tangible personal property in the prior calendar
 2479 year are comprised of items that would be exempt under this
 2480 section. If a qualifying dealer chooses not to participate in
 2481 the tax holiday, by August 1, 2021, the dealer must notify the
 2482 Department of Revenue in writing of its election to collect
 2483 sales tax during the holiday and must post a copy of that notice
 2484 in a conspicuous location at its place of business.

2485 (5) The Department of Revenue is authorized, and all
 2486 conditions are deemed met, to adopt emergency rules pursuant to
 2487 s. 120.54(4), Florida Statutes, for the purpose of implementing
 2488 this section.

2489 (6) This section shall take effect upon this act becoming
 2490 a law.

2491 Section 36. Admissions to music events, sporting events,
 2492 movies, state parks, and fitness facilities, and boating and
 2493 water activity supplies, camping supplies, fishing supplies, and
 2494 general outdoor supplies; sales tax holiday.—

2495 (1) The taxes levied under chapter 212, Florida Statutes,
 2496 may not be collected on purchases made during the period from
 2497 July 1, 2021, through July 7, 2021, on:

2498 (a) The sale by way of admission, as defined in s.
 2499 212.02(1), Florida Statutes, for:

2500 1. A live music event scheduled to be held between July 1,

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2501 2021, and December 31, 2021;

2502 2. A live sporting event scheduled to be held between July
2503 1, 2021, and December 31, 2021,

2504 3. A movie to be shown in a movie theater between July 1,
2505 2021, and December 31, 2021;

2506 4. Entry to a state park, including any annual passes; or

2507 5. Use of or access to private and membership clubs
2508 providing physical fitness facilities between July 1, 2021, and
2509 December 31, 2021.

2510 (b) The retail sale of boating and water activity
2511 supplies, camping supplies, fishing supplies, and general
2512 outdoor supplies. For purposes of this section, the term:

2513 1. "Boating and water activity supplies" means life
2514 jackets and coolers having a sales price of \$75 or less; safety
2515 flares having a sales price of \$50 or less; recreational
2516 inflatable water tubes or floats capable of being towed having a
2517 sales price of \$150 or less; and snorkels, goggles, and swimming
2518 masks having a sales price of \$25 or less.

2519 2. "Camping supplies" means tents having a sales price of
2520 \$100 or less; sleeping bags, portable hammocks, and camping
2521 stoves having a sales price of \$50 or less; collapsible camping
2522 chairs having a sales price of \$40 or less; and camping lanterns
2523 and flashlights having a sales price of \$30 or less.

2524 3. "Fishing supplies" means rods and reels having a sales
2525 price of \$75 or less per item if sold individually or a sales

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2526 price of \$150 or less if sold as a set, and bait or fishing
2527 tackle having a sales price of \$5 or less per item if sold
2528 individually or \$10 or less if multiple items are sold together.

2529 The term does not include supplies used for commercial fishing
2530 purposes.

2531 4. "General outdoor supplies" means sunscreen or insect
2532 repellant having a sales price of \$15 or less; sunglasses and
2533 binoculars having a sales price of \$75 or less; water bottles
2534 having a sales price of \$30 or less; and hydration packs having
2535 a sales price of \$50 or less.

2536 (2) The tax exemptions provided in this section do not
2537 apply to sales within a theme park or entertainment complex as
2538 defined in s. 509.013(9), Florida Statutes, within a public
2539 lodging establishment as defined in s. 509.013(4), Florida
2540 Statutes, or within an airport as defined in s. 330.27(2),
2541 Florida Statutes.

2542 (3) If a purchaser of an admission purchases the admission
2543 exempt from tax pursuant to this section and subsequently
2544 resells the admission, the purchaser shall collect tax on the
2545 full sales price of the resold admission.

2546 (4) The Department of Revenue is authorized, and all
2547 conditions are deemed to be met, to adopt emergency rules
2548 pursuant to s. 120.54(4), Florida Statutes, to administer this
2549 section.

2550 (5) This section shall take effect upon this act becoming

2551 a law.

2552 Section 37. For the 2021-2022 fiscal year, the sum of
2553 \$208,000 in nonrecurring funds is appropriated from the General
2554 Revenue Fund to the Department of Revenue for the purpose of
2555 implementing the provisions related to the Strong Families Tax
2556 Credit created by this act.

2557 Section 38. (1) The Department of Revenue is authorized,
2558 and all conditions are deemed met, to adopt emergency rules
2559 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2560 implementing the provisions related to the Strong Families Tax
2561 Credit created by this act. Notwithstanding any other provision
2562 of law, emergency rules adopted pursuant to this subsection are
2563 effective for 6 months after adoption and may be renewed during
2564 the pendency of procedures to adopt permanent rules addressing
2565 the subject of the emergency rules.

2566 (2) This section shall take effect upon this act becoming
2567 a law.

2568 Section 39. (1) The Department of Revenue is authorized,
2569 and all conditions are deemed met, to adopt emergency rules
2570 pursuant to s. 120.54(4), Florida Statutes, for the purpose of
2571 implementing the amendment made by this act to s. 212.06,
2572 Florida Statutes.

2573 (2) Notwithstanding any other law, emergency rules adopted
2574 pursuant to subsection (1) are effective for 6 months after
2575 adoption and may be renewed during the pendency of procedures to

2576 adopt permanent rules addressing the subject of the emergency
 2577 rules.

2578 (3) This section shall take effect upon becoming a law and
 2579 expires January 1, 2025.

2580 Section 40. The Florida Institute for Child Welfare shall
 2581 analyze the use of funding provided by the tax credit authorized
 2582 under s. 402.62, Florida Statutes, and submit a report to the
 2583 Governor, the President of the Senate, and the Speaker of the
 2584 House of Representatives by October 31, 2025. The report must,
 2585 at a minimum, include the total funding amount and categorize
 2586 the funding by type of program, describe the programs that were
 2587 funded, and assess the outcomes that were achieved using the
 2588 funding.

2589 Section 41. Except as otherwise expressly provided in this
 2590 act, and except for this section, which shall take effect upon
 2591 this act becoming a law, this act shall take effect July 1,
 2592 2021.