



143252

LEGISLATIVE ACTION

Senate

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House

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The Committee on Appropriations (Rodriguez) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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 Effective upon this act becoming a law, section 193.019, Florida Statutes, is repealed.

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

193.155 Homestead assessments.—Homestead property shall be



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

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

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

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

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

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

38 ~~or~~

39 d. The change or transfer is by means of an instrument in



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

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

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

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

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

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

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

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

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

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

66 (4)

67 (b)1. Changes, additions, or improvements that replace all  
68 or a portion of homestead property, including ancillary



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

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

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

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

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

97 4. Changes, additions, or improvements assessed pursuant to



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98 this paragraph must be reassessed pursuant to subsection (1) in  
99 subsequent years. This paragraph applies to changes, additions,  
100 or improvements commenced within 3 years after the January 1  
101 following the damage or destruction of the homestead.

102 Section 3. Paragraph (b) of subsection (6) of section  
103 193.1554, Florida Statutes, is amended to read:

104 193.1554 Assessment of nonhomestead residential property.-

105 (6)

106 (b)1. Changes, additions, or improvements that replace all  
107 or a portion of nonhomestead residential property, including  
108 ancillary improvements, damaged or destroyed by misfortune or  
109 calamity must be assessed upon substantial completion as  
110 provided in this paragraph. Such assessment must be calculated  
111 using ~~shall not increase~~ the nonhomestead property's assessed  
112 value as of the January 1 immediately before the date on which  
113 the damage or destruction was sustained, subject to the  
114 assessment limitations in subsections (3) and (4), when:

115 a. The square footage of the property as changed or  
116 improved does not exceed 110 percent of the square footage of  
117 the property before the damage or destruction; or-

118 b. ~~Additionally, the property's assessed value shall not~~  
119 ~~increase if~~ The total square footage of the property as changed  
120 or improved does not exceed 1,500 square feet. ~~Changes,~~  
121 ~~additions, or improvements that do not cause the total to exceed~~  
122 ~~110 percent of the total square footage of the property before~~  
123 ~~the damage or destruction or that do not cause the total to~~  
124 ~~exceed 1,500 total square feet shall be reassessed as provided~~  
125 ~~under subsection (3).~~

126 2. The property's assessed value must ~~shall~~ be increased by



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127 the just value of that portion of the changed or improved  
128 property which is in excess of 110 percent of the square footage  
129 of the property before the damage or destruction or of that  
130 portion exceeding 1,500 square feet.

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

136 4. Changes, additions, or improvements assessed pursuant to  
137 this paragraph shall be reassessed pursuant to subsection (3) in  
138 subsequent years. This paragraph applies to changes, additions,  
139 or improvements commenced within 3 years after the January 1  
140 following the damage or destruction of the property.

141 Section 4. Paragraph (b) of subsection (6) of section  
142 193.1555, Florida Statutes, is amended to read:

143 193.1555 Assessment of certain residential and  
144 nonresidential real property.—

145 (6)

146 (b)1. Changes, additions, or improvements that replace all  
147 or a portion of nonresidential real property, including  
148 ancillary improvements, damaged or destroyed by misfortune or  
149 calamity must be assessed upon substantial completion as  
150 provided in this paragraph. Such assessment must be calculated  
151 using ~~shall not increase~~ the nonresidential real property's  
152 assessed value as of the January 1 immediately before the date  
153 on which the damage or destruction was sustained, subject to the  
154 assessment limitations in subsections (3) and (4), when:

155 a. The square footage of the property as changed or



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156 improved does not exceed 110 percent of the square footage of  
157 the property before the damage or destruction; and

158 b. The changes, additions, or improvements do not change  
159 the property's character or use. ~~Changes, additions, or~~  
160 ~~improvements that do not cause the total to exceed 110 percent~~  
161 ~~of the total square footage of the property before the damage or~~  
162 ~~destruction and do not change the property's character or use~~  
163 ~~shall be reassessed as provided under subsection (3).~~

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

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

173 4. Changes, additions, or improvements assessed pursuant to  
174 this paragraph must be reassessed pursuant to subsection (3) in  
175 subsequent years. This paragraph applies to changes, additions,  
176 or improvements commenced within 3 years after the January 1  
177 following the damage or destruction of the property.

178 Section 5. (1) The amendments made by this act to sections  
179 193.155(4), 193.1554, and 193.1555, Florida Statutes, are  
180 remedial and clarifying in nature, but the amendments may not  
181 affect any assessment for tax rolls before 2021 unless the  
182 assessment is under review by a value adjustment board or a  
183 Florida court as of July 1, 2021. If changes, additions, or  
184 improvements that replaced all or a portion of property damaged



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185 or destroyed by misfortune or calamity were not assessed in  
186 accordance with this act as of the January 1 immediately after  
187 they were substantially completed, the property appraiser must  
188 determine the assessment for the year they were substantially  
189 completed and recalculate the just and assessed value for each  
190 subsequent year so that the 2021 tax roll and subsequent tax  
191 rolls will be corrected.

192 (2) The amendments made by this act to ss. 193.155(4),  
193 193.1554, and 193.1555, Florida Statutes, apply to assessments  
194 made on or after January 1, 2021.

195 Section 6. Subsection (2) of section 196.196, Florida  
196 Statutes, is amended to read:

197 196.196 Determining whether property is entitled to  
198 charitable, religious, scientific, or literary exemption.—

199 (2) Only those portions of property used predominantly for  
200 charitable, religious, scientific, or literary purposes are  
201 shall be exempt. The portions of property which are not  
202 predominantly used for charitable, religious, scientific, or  
203 literary purposes are not exempt. An exemption for the portions  
204 of property used for charitable, religious, scientific, or  
205 literary purposes is not affected so long as the predominant use  
206 of such property is for charitable, religious, scientific, or  
207 literary purposes. In no event shall an incidental use of  
208 property either qualify such property for an exemption or impair  
209 the exemption of an otherwise exempt property.

210 Section 7. The amendment made by this act to s. 196.196,  
211 Florida Statutes, first applies to the 2022 tax roll and does  
212 not provide a basis for an assessment of any tax not paid or  
213 create a right to a refund or credit of any tax paid before July





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214 1, 2021.

215 Section 8. Subsection (2) of section 196.1978, Florida  
216 Statutes, is amended to read:

217 196.1978 Affordable housing property exemption.-

218 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in  
219 a multifamily project that meets the requirements of this  
220 paragraph is considered property used for a charitable purpose  
221 and is exempt ~~shall receive a 50 percent discount from the~~  
222 ~~amount of~~ ad valorem tax ~~otherwise owed~~ beginning with the  
223 January 1 assessment after the 15th completed year of the term  
224 of the recorded agreement on those portions of the affordable  
225 housing property that provide housing to natural persons or  
226 families meeting the extremely-low-income, very-low-income, or  
227 low-income limits specified in s. 420.0004. The multifamily  
228 project must:

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

233 2. Be subject to an agreement with the Florida Housing  
234 Finance Corporation recorded in the official records of the  
235 county in which the property is located to provide affordable  
236 housing to natural persons or families meeting the extremely-  
237 low-income, very-low-income, or low-income limits specified in  
238 s. 420.0004.

239  
240 This exemption ~~discount~~ terminates if the property no longer  
241 serves extremely-low-income, very-low-income, or low-income  
242 persons pursuant to the recorded agreement.



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243 (b) To receive the exemption discount under paragraph (a),  
244 a qualified applicant must submit an application to the county  
245 property appraiser by March 1.

246 (c) The property appraiser shall apply the exemption to  
247 ~~discount by reducing the taxable value on~~ those portions of the  
248 affordable housing property that provide housing to natural  
249 persons or families meeting the extremely-low-income, very-low-  
250 income, or low-income limits specified in s. 420.0004 before  
251 certifying the tax roll to the tax collector.

252 ~~1. The property appraiser shall first ascertain all other~~  
253 ~~applicable exemptions, including exemptions provided pursuant to~~  
254 ~~local option, and deduct all other exemptions from the assessed~~  
255 ~~value.~~

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

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

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

262 Section 9. Section 196.198, Florida Statutes, is amended to  
263 read:

264 196.198 Educational property exemption.—Educational  
265 institutions within this state and their property used by them  
266 or by any other exempt entity or educational institution  
267 exclusively for educational purposes are exempt from taxation.

268 (1) Sheltered workshops providing rehabilitation and  
269 retraining of individuals who have disabilities and exempted by  
270 a certificate under s. (d) of the federal Fair Labor Standards  
271 Act of 1938, as amended, are declared wholly educational in



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272 purpose and are exempt from certification, accreditation, and  
273 membership requirements set forth in s. 196.012.

274 (2) Those portions of property of college fraternities and  
275 sororities certified by the president of the college or  
276 university to the appropriate property appraiser as being  
277 essential to the educational process are exempt from ad valorem  
278 taxation.

279 (3) The use of property by public fairs and expositions  
280 chartered by chapter 616 is presumed to be an educational use of  
281 such property and is exempt from ad valorem taxation to the  
282 extent of such use.

283 (4) Property used exclusively for educational purposes  
284 shall be deemed owned by an educational institution if the  
285 entity owning 100 percent of the educational institution is  
286 owned by the identical persons who own the property, or if the  
287 entity owning 100 percent of the educational institution and the  
288 entity owning the property are owned by the identical natural  
289 persons.

290 (5) Land, buildings, and other improvements to real  
291 property used exclusively for educational purposes shall be  
292 deemed owned by an educational institution if the entity owning  
293 100 percent of the land is a nonprofit entity and the land is  
294 used, under a ground lease or other contractual arrangement, by  
295 an educational institution that owns the buildings and other  
296 improvements to the real property, is a nonprofit entity under  
297 s. 501(c)(3) of the Internal Revenue Code, and provides  
298 education limited to students in prekindergarten through grade  
299 8.

300 (6) Land, buildings, and other improvements to real



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301 property used exclusively for educational purposes are deemed  
302 owned by an educational institution if the educational  
303 institution that currently uses the land, buildings, and other  
304 improvements for educational purposes is an educational  
305 institution described in s. 212.0602, and, under a lease, the  
306 educational institution is responsible for any taxes owed and  
307 for ongoing maintenance and operational expenses for the land,  
308 buildings, and other improvements. For such leasehold  
309 properties, the educational institution shall receive the full  
310 benefit of the exemption. The owner of the property shall  
311 disclose to the educational institution the full amount of the  
312 benefit derived from the exemption and the method for ensuring  
313 that the educational institution receives the benefit.

314 (7) Notwithstanding ss. 196.195 and 196.196, property owned  
315 by a house of public worship and used by an educational  
316 institution for educational purposes limited to students in  
317 preschool through grade 8 shall be exempt from ad valorem taxes.

318 (8) If legal title to property is held by a governmental  
319 agency that leases the property to a lessee, the property shall  
320 be deemed to be owned by the governmental agency and used  
321 exclusively for educational purposes if the governmental agency  
322 continues to use such property exclusively for educational  
323 purposes pursuant to a sublease or other contractual agreement  
324 with that lessee.

325 (9) If the title to land is held by the trustee of an  
326 irrevocable inter vivos trust and if the trust grantor owns 100  
327 percent of the entity that owns an educational institution that  
328 is using the land exclusively for educational purposes, the land  
329 is deemed to be property owned by the educational institution



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330 for purposes of this exemption.

331 (10) Property owned by an educational institution shall be  
332 deemed to be used for an educational purpose if the institution  
333 has taken affirmative steps to prepare the property for  
334 educational use. The term "affirmative steps" means  
335 environmental or land use permitting activities, creation of  
336 architectural plans or schematic drawings, land clearing or site  
337 preparation, construction or renovation activities, or other  
338 similar activities that demonstrate commitment of the property  
339 to an educational use.

340 Section 10. The amendment made by this act to s. 196.198,  
341 Florida Statutes, relating to certain property owned by a house  
342 of public worship, is intended to clarify existing law and  
343 applies to actions pending as of July 1, 2021.

344 Section 11. Effective upon this act becoming a law,  
345 paragraph (e) is added to subsection (1) of section 196.199,  
346 Florida Statutes, to read:

347 196.199 Government property exemption.—

348 (1) Property owned and used by the following governmental  
349 units shall be exempt from taxation under the following  
350 conditions:

351 (e) All property of a municipality used for a motorsports  
352 entertainment complex, as defined in s. 288.1171(1), is exempt  
353 from ad valorem taxation, if the municipality is liable for  
354 payment of such ad valorem taxation pursuant to a lease  
355 agreement entered into before January 1, 2020. This paragraph  
356 does not apply to property for which the motorsports  
357 entertainment complex or other tenant is liable for payment of  
358 such ad valorem taxation. This paragraph expires January 1,



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359 2033.

360 Section 12. Paragraph (a) of subsection (1) of section  
361 197.222, Florida Statutes, is amended to read:

362 197.222 Prepayment of estimated tax by installment method.-

363 (1) Taxes collected pursuant to this chapter may be prepaid  
364 in installments as provided in this section. A taxpayer may  
365 elect to prepay by installments for each tax notice for taxes  
366 estimated to be more than \$100. A taxpayer who elects to prepay  
367 shall make payments based upon an estimated tax equal to the  
368 actual taxes levied upon the subject property in the prior year.  
369 In order to prepay by installments, the taxpayer must complete  
370 and file an application for each tax notice with the tax  
371 collector on or before April 30 of the year in which the  
372 taxpayer elects to prepay the taxes. After submission of an  
373 initial application, a taxpayer is not required to submit  
374 additional annual applications as long as he or she continues to  
375 elect to prepay taxes in installments. However, if in any year  
376 the taxpayer does not so elect, reapplication is required for a  
377 subsequent election. Installment payments shall be made  
378 according to the following schedule:

379 (a) The first payment of one-quarter of the total amount of  
380 estimated taxes due must be made by June 30 of the year in which  
381 the taxes are assessed. A 6 percent discount applied against the  
382 amount of the installment shall be granted for such payment. The  
383 tax collector shall ~~may~~ accept a late payment of the first  
384 installment through July 31, ~~and the late payment must be~~  
385 ~~accompanied by a penalty of 5 percent of the amount of the~~  
386 ~~installment due.~~

387 Section 13. Subsection (5) of section 201.08, Florida



388 Statutes, is amended to read:

389       201.08 Tax on promissory or nonnegotiable notes, written  
390 obligations to pay money, or assignments of wages or other  
391 compensation; exception.—

392       (5) For purposes of this section, a renewal shall only  
393 include modifications of an original document which change the  
394 terms of the indebtedness evidenced by the original document by  
395 adding one or more obligors, increasing the principal balance,  
396 or changing the interest rate, maturity date, or payment terms.  
397 Modifications to documents which do not modify the terms of the  
398 indebtedness evidenced such as those given or recorded to  
399 correct error; modify covenants, conditions, or terms unrelated  
400 to the debt; sever a lien into separate liens; provide for  
401 additional, substitute, or further security for the  
402 indebtedness; consolidate indebtedness or collateral; add,  
403 change, or delete guarantors; or which substitute a new  
404 mortgagee or payee are not renewals and are not subject to tax  
405 pursuant to this section. A modification of an original  
406 document, on which tax under this section was previously paid,  
407 for the sole purpose of changing the interest rate due to the  
408 discontinuation of an index to which the original interest rate  
409 is referenced is not a renewal and is not subject to tax  
410 pursuant to this section. If the taxable amount of a mortgage is  
411 limited by language contained in the mortgage or by the  
412 application of rules limiting the tax base when there is  
413 collateral in more than one state, then a modification which  
414 changes such limitation or tax base shall be taxable only to the  
415 extent of any increase in the limitation or tax base  
416 attributable to such modification. This subsection shall not be



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417 interpreted to exempt from taxation an original mortgage that  
418 would otherwise be subject to tax pursuant to paragraph (1)(b).

419 Section 14. Section 211.0252, Florida Statutes, is created  
420 to read:

421 211.0252 Credit for contributions to eligible charitable  
422 organizations.—Beginning January 1, 2022, there is allowed a  
423 credit of 100 percent of an eligible contribution made to an  
424 eligible charitable organization under s. 402.62 against any tax  
425 due under s. 211.02 or s. 211.025. However, the combined credit  
426 allowed under this section and s. 211.0251 may not exceed 50  
427 percent of the tax due on the return on which the credit is  
428 taken. If the combined credit allowed under this section and s.  
429 211.0251 exceeds 50 percent of the tax due on the return, the  
430 credit must first be taken under s. 211.0251. Any remaining  
431 liability must be taken under this section, but may not exceed  
432 50 percent of the tax due. For purposes of the distributions of  
433 tax revenue under s. 211.06, the department shall disregard any  
434 tax credits allowed under this section to ensure that any  
435 reduction in tax revenue received which is attributable to the  
436 tax credits results only in a reduction in distributions to the  
437 General Revenue Fund. Section 402.62 applies to the credit  
438 authorized by this section.

439 Section 15. Effective upon becoming a law, paragraph (e) of  
440 subsection (3) of section 211.3106, Florida Statutes, is amended  
441 to read:

442 211.3106 Levy of tax on severance of heavy minerals; rate,  
443 basis, and distribution of tax.—

444 (3)

445 (e) If ~~In the event~~ the producer price index for titanium





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446 dioxide is discontinued or can no longer be calculated, ~~then~~ a  
447 comparable index must ~~shall~~ be selected by the department and  
448 adopted by rule. If there is no comparable index, the tax rate  
449 for the immediately preceding year must be used.

450 Section 16. Effective January 1, 2022, paragraph (m) is  
451 added to subsection (2) of section 212.06, Florida Statutes, and  
452 subsection (5) of that section, as amended by CS/CS/SB 50, 2021  
453 Regular Session, is amended, to read:

454 212.06 Sales, storage, use tax; collectible from dealers;  
455 "dealer" defined; dealers to collect from purchasers;  
456 legislative intent as to scope of tax.-

457 (2)

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

462 (5) (a)1. Except as provided in subparagraph 2., it is not  
463 the intention of this chapter to levy a tax upon tangible  
464 personal property imported, produced, or manufactured in this  
465 state for export, provided that tangible personal property may  
466 not be considered as being imported, produced, or manufactured  
467 for export unless the importer, producer, or manufacturer  
468 delivers the same to a forwarding agent ~~licensed exporter~~ for  
469 exporting or to a common carrier for shipment outside this ~~the~~  
470 state or mails the same by United States mail to a destination  
471 outside this ~~the~~ state; or, in the case of aircraft being  
472 exported under their own power to a destination outside the  
473 continental limits of the United States, by submission to the  
474 department of a duly signed and validated United States customs



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475 declaration, showing the departure of the aircraft from the  
476 continental United States; and further with respect to aircraft,  
477 the canceled United States registry of said aircraft; or in the  
478 case of parts and equipment installed on aircraft of foreign  
479 registry, by submission to the department of documentation as ~~r~~  
480 ~~the extent of which shall be~~ provided by rule, showing the  
481 departure of the aircraft from the continental United States;  
482 nor is it the intention of this chapter to levy a tax on any  
483 sale that ~~which~~ the state is prohibited from taxing under the  
484 Constitution or laws of the United States. Every retail sale  
485 made to a person physically present at the time of sale is ~~shall~~  
486 ~~be~~ presumed to have been delivered in this state.

487 2.a. Notwithstanding subparagraph 1., a tax is levied on  
488 each sale of tangible personal property to be transported to a  
489 cooperating state as defined in sub-subparagraph c., at the rate  
490 specified in sub-subparagraph d. However, a Florida dealer is  
491 ~~will be~~ relieved from the requirements of collecting taxes  
492 pursuant to this subparagraph if the Florida dealer obtains from  
493 the purchaser an affidavit providing ~~setting forth~~ the  
494 purchaser's name, address, state taxpayer identification number,  
495 and a statement that the purchaser is aware of his or her  
496 state's use tax laws, is a registered dealer in Florida or  
497 another state, or is purchasing the tangible personal property  
498 for resale or is otherwise not required to pay the tax on the  
499 transaction. The department may, by rule, provide a form to be  
500 used for the purposes of this sub-subparagraph ~~set forth herein~~.

501 b. For purposes of this subparagraph, the term "a  
502 cooperating state" means a state ~~is one~~ determined by the  
503 executive director of the department to cooperate satisfactorily



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504 with this state in collecting taxes on remote sales. To be  
505 determined a cooperating state, a No state must meet shall be so  
506 determined unless it meets all the following minimum  
507 requirements:

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

511 (II) The tax so collected is shall be at the rate specified  
512 in s. 212.05, not including any local option or tourist or  
513 convention development taxes collected pursuant to s. 125.0104  
514 or this chapter.

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

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

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

527 c. For purposes of this subparagraph, the term "sales of  
528 tangible personal property to be transported to a cooperating  
529 state" means remote sales to a person who is in the cooperating  
530 state at the time the order is executed, from a dealer who  
531 receives that order in this state.

532 d. The tax levied by sub-subparagraph a. shall be at the



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533 rate at which such a sale would have been taxed pursuant to the  
534 cooperating state's tax laws if consummated in the cooperating  
535 state by a dealer and a purchaser, both of whom were physically  
536 present in that state at the time of the sale.

537 e. The tax levied by sub-subparagraph a., when collected,  
538 shall be held in the State Treasury in trust for the benefit of  
539 the cooperating state and shall be paid to it at a time agreed  
540 upon between the department, acting for this state, and the  
541 cooperating state or the department or agency designated by it  
542 to act for it; however, such payment shall in no event be made  
543 later than 30 days from the last day of the calendar quarter  
544 after the tax was collected. Funds held in trust for the benefit  
545 of a cooperating state are ~~shall~~ not be subject to the service  
546 charges imposed by s. 215.20.

547 f. The department is authorized to perform such acts and to  
548 provide such cooperation to a cooperating state with reference  
549 to the tax levied by sub-subparagraph a. as is required of the  
550 cooperating state by sub-subparagraph b.

551 g. In furtherance of this act, dealers selling tangible  
552 personal property for delivery in another state shall make  
553 available to the department, upon request of the department,  
554 records of all tangible personal property so sold. Such records  
555 must ~~shall~~ include a description of the property, the name and  
556 address of the purchaser, the name and address of the person to  
557 whom the property was sent, the purchase price of the property,  
558 information regarding whether sales tax was paid in this state  
559 on the purchase price, and such other information as the  
560 department may by rule prescribe.

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



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- 562        a. "Certificate" means a Florida Certificate of Forwarding  
563 Agent Address.
- 564        b. "Facilitating" means preparation for or arranging for  
565 export.
- 566        c. "Forwarding agent" means a person or business whose  
567 principal business activity is facilitating for compensation the  
568 export of property owned by other persons.
- 569        d. "NAICS" means those classifications contained in the  
570 North American Industry Classification System as published in  
571 2007 by the Office of Management and Budget, Executive Office of  
572 the President.
- 573        e. "Principal business activity" means the activity from  
574 which the person or business derives the highest percentage of  
575 its total receipts.
- 576        2. A forwarding agent engaged in international export may  
577 apply to the department for a certificate.
- 578        3. Each application must include:
- 579        a. The designation of an address for the forwarding agent.
- 580        b. A certification that:
- 581        (I) The tangible personal property delivered to the  
582 designated address for export originates with a United States  
583 vendor;
- 584        (II) The tangible personal property delivered to the  
585 designated address for export is irrevocably committed to export  
586 out of the United States through a continuous and unbroken  
587 exportation process; and
- 588        (III) The designated address is used exclusively by the  
589 forwarding agent for such export.
- 590        c. A copy of the forwarding agent's last filed federal



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591 income tax return showing the entity's principal business  
592 activity classified under NAICS code 488510, except as provided  
593 under subparagraph 4. or subparagraph 5.  
594 d. A statement of the total revenues of the forwarding  
595 agent.  
596 e. A statement of the amount of revenues associated with  
597 international export of the forwarding agent.  
598 f. A description of all business activity that occurs at  
599 the designated address.  
600 g. The name and contact information of a designated contact  
601 person of the forwarding agent.  
602 h. The forwarding agent's website address.  
603 i. Any additional information the department requires by  
604 rule to demonstrate eligibility for the certificate and a  
605 signature attesting to the validity of the information provided.  
606 4. An applicant that has not filed a federal return for the  
607 preceding tax year under NAICS code 488510 shall provide all of  
608 the following:  
609 a. A statement of estimated total revenues.  
610 b. A statement of estimated revenues associated with  
611 international export.  
612 c. The NAICS code under which the forwarding agent intends  
613 to file a federal return.  
614 5. If an applicant does not file a federal return  
615 identifying a NAICS code, the applicant shall provide  
616 documentation to support that its principal business activity is  
617 that of a forwarding agent and that the applicant is otherwise  
618 eligible for the certificate.  
619 6. A forwarding agent that applies for and receives a



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620 certificate shall register as a dealer with the department.

621 7. A forwarding agent shall remit the tax imposed under  
622 this chapter on any tangible personal property shipped to the  
623 designated forwarding agent address if no tax was collected and  
624 the tangible personal property remained in this state or if  
625 delivery to the purchaser or purchaser's representative occurs  
626 in this state. This subparagraph does not prohibit the  
627 forwarding agent from collecting such tax from the consumer of  
628 the tangible personal property.

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

630 a. Copies of sales invoices or receipts between the vendor  
631 and the consumer when provided by the vendor to the forwarding  
632 agent. If sales invoices or receipts are not provided to the  
633 forwarding agent, the forwarding agent must maintain export  
634 documentation evidencing the value of the purchase consistent  
635 with the federal Export Administration Regulations, 15 C.F.R.  
636 parts 730-774.

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

639 c. Copies of invoices or other documentation evidencing  
640 shipment to the forwarding agent.

641 d. Invoices between the forwarding agent and the consumer  
642 or other documentation evidencing the ship-to destination  
643 outside the United States.

644 e. Invoices for foreign postal or transportation services.

645 f. Bills of lading.

646 g. Any other export documentation.

647  
648 Such records must be kept in an electronic format and made



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649 available for the department's review pursuant to subparagraph  
650 9. and ss. 212.13 and 213.35.

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

653 a. At least 30 days before expiration, a new application  
654 must be submitted to renew the certificate and the application  
655 must contain the information required in subparagraph 3. Upon  
656 application for renewal, the certificate is subject to the  
657 review and reissuance procedures prescribed by this chapter and  
658 department rule.

659 b. Each forwarding agent shall update its application  
660 information annually or within 30 days after any material  
661 change.

662 c. The department shall verify that the forwarding agent is  
663 actively engaged in facilitating the international export of  
664 tangible personal property.

665 d. The department may suspend or revoke the certificate of  
666 any forwarding agent that fails to respond within 30 days to a  
667 written request for information regarding its business  
668 transactions.

669 10. The department shall provide a list on the department's  
670 website of forwarding agents that have applied for and received  
671 a Florida Certificate of Forwarding Agent Address from the  
672 department. The list must include a forwarding agent's entity  
673 name, address, and expiration date as provided on the Florida  
674 Certificate of Forwarding Agent Address.

675 11. A dealer may accept a copy of the forwarding agent's  
676 certificate or rely on the list of forwarding agents' names and  
677 addresses on the department's website in lieu of collecting the





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678 tax imposed under this chapter when the property is required by  
679 terms of the sale to be shipped to the designated address on the  
680 certificate. A dealer who accepts a valid copy of a certificate  
681 or relies on the list of forwarding agents' names and addresses  
682 on the department's website in good faith and ships purchased  
683 tangible personal property to the address on the certificate is  
684 not liable for any tax due on sales made during the effective  
685 dates indicated on the certificate.

686 12. The department may revoke a forwarding agent's  
687 certificate for noncompliance with this paragraph. Any person  
688 found to fraudulently use the address on the certificate for the  
689 purpose of evading tax is subject to the penalties provided in  
690 s. 212.085.

691 13. The department may adopt rules to administer this  
692 paragraph, including, but not limited to, rules relating to  
693 procedures, application and eligibility requirements, and forms.

694 (c)1. Notwithstanding the provisions of paragraph (a), it  
695 is not the intention of this chapter to levy a tax on the sale  
696 of tangible personal property to a nonresident dealer who does  
697 not hold a Florida sales tax registration, provided such  
698 nonresident dealer furnishes the seller a statement declaring  
699 that the tangible personal property will be transported outside  
700 this state by the nonresident dealer for resale and for no other  
701 purpose. The statement must ~~shall~~ include, but not be limited  
702 to, the nonresident dealer's name, address, applicable passport  
703 or visa number, arrival-departure card number, and evidence of  
704 authority to do business in the nonresident dealer's home state  
705 or country, such as his or her business name and address,  
706 occupational license number, if applicable, or any other



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707 suitable requirement. The statement must ~~shall~~ be signed by the  
708 nonresident dealer and must ~~shall~~ include the following  
709 sentence: "Under penalties of perjury, I declare that I have  
710 read the foregoing, and the facts alleged are true to the best  
711 of my knowledge and belief."

712 2. The burden of proof of subparagraph 1. rests with the  
713 seller, who must retain the proper documentation to support the  
714 exempt sale. The exempt transaction is subject to verification  
715 by the department.

716 (d) ~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it  
717 is not the intention of this chapter to levy a tax on the sale  
718 by a printer to a nonresident print purchaser of material  
719 printed by that printer for that nonresident print purchaser  
720 when the print purchaser does not furnish the printer a resale  
721 certificate containing a sales tax registration number but does  
722 furnish to the printer a statement declaring that such material  
723 will be resold by the nonresident print purchaser.

724 Section 17. Paragraph (s) of subsection (5) of section  
725 212.08, Florida Statutes, is amended to read:

726 212.08 Sales, rental, use, consumption, distribution, and  
727 storage tax; specified exemptions.—The sale at retail, the  
728 rental, the use, the consumption, the distribution, and the  
729 storage to be used or consumed in this state of the following  
730 are hereby specifically exempt from the tax imposed by this  
731 chapter.

732 (5) EXEMPTIONS; ACCOUNT OF USE.—

733 (s) *Data center property*.—

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

735 a. "Critical IT load" means that portion of electric power



736 capacity, expressed in terms of megawatts, which is reserved  
737 solely for owners or tenants of a data center to operate their  
738 computer server equipment. The term does not include any  
739 ancillary load for cooling, lighting, common areas, or other  
740 equipment.

741 b. "Cumulative capital investment" means the combined total  
742 of all expenses incurred by the owners or tenants of a data  
743 center after July 1, 2017, in connection with acquiring,  
744 constructing, installing, equipping, or expanding the data  
745 center. However, the term does not include any expenses incurred  
746 in the acquisition of improved real property operating as a data  
747 center at the time of acquisition or within 6 months before the  
748 acquisition.

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

750 (I) Consists of one or more contiguous parcels in this  
751 state, along with the buildings, substations and other  
752 infrastructure, fixtures, and personal property located on the  
753 parcels;

754 (II) Is used exclusively to house and operate equipment  
755 that receives, stores, aggregates, manages, processes,  
756 transforms, retrieves, researches, or transmits data; or that is  
757 necessary for the proper operation of equipment that receives,  
758 stores, aggregates, manages, processes, transforms, retrieves,  
759 researches, or transmits data;

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

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

764 d. "Data center property" means property used exclusively



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765 at a data center to construct, outfit, operate, support, power,  
766 cool, dehumidify, secure, or protect a data center and any  
767 contiguous dedicated substations. The term includes, but is not  
768 limited to, construction materials, component parts, machinery,  
769 equipment, computers, servers, installations, redundancies, and  
770 operating or enabling software, including any replacements,  
771 updates and new versions, and upgrades to or for such property,  
772 regardless of whether the property is a fixture or is otherwise  
773 affixed to or incorporated into real property. The term also  
774 includes electricity used exclusively at a data center.

775 2. Data center property is exempt from the tax imposed by  
776 this chapter, except for the tax imposed by s. 212.031. To be  
777 eligible for the exemption provided by this paragraph, the data  
778 center's owners and tenants must make a cumulative capital  
779 investment of \$150 million or more for the data center and the  
780 data center must have a critical IT load of 15 megawatts or  
781 higher and a critical IT load of 1 megawatt or higher dedicated  
782 to each individual owner or tenant within the data center. Each  
783 of these requirements must be satisfied no later than 5 years  
784 after the commencement of construction of the data center.

785 3.a. To receive the exemption provided by this paragraph,  
786 the person seeking the exemption must apply to the department  
787 for a temporary tax exemption certificate. The application must  
788 state that a qualifying data center designation is being sought  
789 and provide information that the requirements of subparagraph 2.  
790 will be met. Upon a tentative determination by the department  
791 that the data center will meet the requirements of subparagraph  
792 2., the department must issue the certificate.

793 b.(I) The certificateholder shall maintain all necessary



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794 books and records to support the exemption provided by this  
795 paragraph. Upon satisfaction of all requirements of subparagraph  
796 2., the certificateholder must deliver the temporary tax  
797 certificate to the department together with documentation  
798 sufficient to show the satisfaction of the requirements. Such  
799 documentation must include written declarations, pursuant to s.  
800 92.525, from:

801 (A) A professional engineer, licensed pursuant to chapter  
802 471, certifying that the critical IT load requirement set forth  
803 in subparagraph 2. has been satisfied at the data center; and

804 (B) A Florida certified public accountant, as defined in s.  
805 473.302, certifying that the cumulative capital investment  
806 requirement set forth in subparagraph 2. has been satisfied for  
807 the data center.

808  
809 The professional engineer and the Florida certified public  
810 accountant may not be professionally related with the data  
811 center's owners, tenants, or contractors, except that they may  
812 be retained by a data center owner to certify that the  
813 requirements of subparagraph 2. have been met.

814 (II) If the department determines that the subparagraph 2.  
815 requirements have been satisfied, the department must issue a  
816 permanent tax exemption certificate.

817 (III) Notwithstanding s. 212.084(4), the permanent tax  
818 exemption certificate remains valid and effective for as long as  
819 the data center described in the exemption application continues  
820 to operate as a data center as defined in subparagraph 1., with  
821 review by the department every 5 years to ensure compliance. As  
822 part of the review, the certificateholder shall, within 3 months



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823 before the end of any 5-year period, submit a written  
824 declaration, pursuant to s. 92.525, certifying that the critical  
825 IT load of 15 megawatts or higher and the critical IT load of 1  
826 megawatt or higher dedicated to each individual owner or tenant  
827 within the data center required by subparagraph 2. continues to  
828 be met. All owners, tenants, contractors, and others purchasing  
829 exempt data center property shall maintain all necessary books  
830 and records to support the exemption as to those purchases.

831 (IV) Notwithstanding s. 213.053, the department may share  
832 information concerning a temporary or permanent data center  
833 exemption certificate among all owners, tenants, contractors,  
834 and others purchasing exempt data center property pursuant to  
835 such certificate.

836 c. If, in an audit conducted by the department, it is  
837 determined that the certificateholder or any owners, tenants,  
838 contractors, or others purchasing, renting, or leasing data  
839 center property do not meet the criteria of this paragraph, the  
840 amount of taxes exempted at the time of purchase, rental, or  
841 lease is immediately due and payable to the department from the  
842 purchaser, renter, or lessee of those particular items, together  
843 with the appropriate interest and penalty computed from the date  
844 of purchase in the manner prescribed by this chapter.

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

848 d. Purchasers, lessees, and renters of data center property  
849 who qualify for the exemption provided by this paragraph shall  
850 obtain from the data center a copy of the tax exemption  
851 certificate issued pursuant to sub-subparagraph a. or sub-



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852 subparagraph b. Before or at the time of purchase of the item or  
853 items eligible for exemption, the purchaser, lessee, or renter  
854 shall provide to the seller a copy of the tax exemption  
855 certificate and a signed certificate of entitlement. Purchasers,  
856 lessees, and renters with self-accrual authority shall maintain  
857 all documentation necessary to prove the exempt status of  
858 purchases.

859 e. For any purchase, lease, or rental of property that is  
860 exempt pursuant to this paragraph, the possession of a copy of a  
861 tax exemption certificate issued pursuant to sub-subparagraph a.  
862 or sub-subparagraph b. and a signed certificate of entitlement  
863 relieves the seller of the responsibility of collecting the tax  
864 on the sale, lease, or rental of such property, and the  
865 department must look solely to the purchaser, renter, or lessee  
866 for recovery of the tax if it determines that the purchase,  
867 rental, or lease was not entitled to the exemption.

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

870 Section 18. Effective January 1, 2022, paragraph (u) is  
871 added to subsection (5) of section 212.08, Florida Statutes, to  
872 read:

873 212.08 Sales, rental, use, consumption, distribution, and  
874 storage tax; specified exemptions.—The sale at retail, the  
875 rental, the use, the consumption, the distribution, and the  
876 storage to be used or consumed in this state of the following  
877 are hereby specifically exempt from the tax imposed by this  
878 chapter.

879 (5) EXEMPTIONS; ACCOUNT OF USE.—

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



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

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

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

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

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

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

891       Section 19. Subsection (2) of section 212.13, Florida  
892 Statutes, is amended to read:

893       212.13 Records required to be kept; power to inspect; audit  
894 procedure.—

895       (2) Each dealer, as defined in this chapter, shall secure,  
896 maintain, and keep as long as required by s. 213.35 a complete  
897 record of tangible personal property or services received, used,  
898 sold at retail, distributed or stored, leased or rented by said  
899 dealer, together with invoices, bills of lading, gross receipts  
900 from such sales, and other pertinent records and papers as may  
901 be required by the department for the reasonable administration  
902 of this chapter. † All such records must be made available to the  
903 department at reasonable times and places and by reasonable  
904 means, including in an electronic format when so kept by the  
905 dealer which are located or maintained in this state shall be  
906 open for inspection by the department at all reasonable hours at  
907 such dealer's store, sales office, general office, warehouse, or  
908 place of business located in this state. Any dealer who  
909 maintains such books and records at a point outside this state





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910 ~~must make such books and records available for inspection by the~~  
911 ~~department where the general records are kept.~~ Any dealer  
912 subject to ~~the provisions of this chapter~~ who violates this  
913 subsection commits ~~these provisions~~ is guilty of a misdemeanor  
914 of the first degree, punishable as provided in s. 775.082 or s.  
915 775.083. If, however, any subsequent offense involves  
916 intentional destruction of such records with an intent to evade  
917 payment of or deprive the state of any tax revenues, such  
918 subsequent offense is ~~shall be~~ a felony of the third degree,  
919 punishable as provided in s. 775.082 or s. 775.083.

920 Section 20. Subsection (2) of section 212.15, Florida  
921 Statutes, is amended to read:

922 212.15 Taxes declared state funds; penalties for failure to  
923 remit taxes; due and delinquent dates; judicial review.—

924 (2) Any person who, with intent to unlawfully deprive or  
925 defraud the state of its moneys or the use or benefit thereof,  
926 fails to remit taxes collected under this chapter commits theft  
927 of state funds, punishable as follows:

928 (a) If the total amount of stolen revenue is less than  
929 \$1,000, the offense is a misdemeanor of the second degree,  
930 punishable as provided in s. 775.082 or s. 775.083. Upon a  
931 second conviction, the offender commits a misdemeanor of the  
932 first degree, punishable as provided in s. 775.082 or s.  
933 775.083. Upon a third or subsequent conviction, the offender  
934 commits a felony of the third degree, punishable as provided in  
935 s. 775.082, s. 775.083, or s. 775.084.

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



939 or s. 775.084.

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

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

947

948 The amount of stolen revenue may be aggregated in determining  
949 the grade of the offense.

950 Section 21. Section 212.1833, Florida Statutes, is created  
951 to read:

952 212.1833 Credit for contributions to eligible charitable  
953 organizations.—Beginning January 1, 2022, there is allowed a  
954 credit of 100 percent of an eligible contribution made to an  
955 eligible charitable organization under s. 402.62 against any tax  
956 imposed by the state and due under this chapter from a direct  
957 pay permitholder as a result of the direct pay permit held  
958 pursuant to s. 212.183. For purposes of the dealer's credit  
959 granted for keeping prescribed records, filing timely tax  
960 returns, and properly accounting and remitting taxes under s.  
961 212.12, the amount of tax due used to calculate the credit shall  
962 include any eligible contribution made to an eligible charitable  
963 organization from a direct pay permitholder. For purposes of the  
964 distributions of tax revenue under s. 212.20, the department  
965 shall disregard any tax credits allowed under this section to  
966 ensure that any reduction in tax revenue received which is  
967 attributable to the tax credits results only in a reduction in



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968 distributions to the General Revenue Fund. Section 402.62  
969 applies to the credit authorized by this section. A dealer who  
970 claims a tax credit under this section must file his or her tax  
971 returns and pay his or her taxes by electronic means under s.  
972 213.755.

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

975 213.053 Confidentiality and information sharing.—

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

978 (a) Publishing statistics so classified as to prevent the  
979 identification of particular accounts, reports, declarations, or  
980 returns; ~~or~~

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

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

988 1. Distribute information relating to changes in law, tax  
989 rates, interest rates, or other information that is not specific  
990 to a particular taxpayer;

991 2. Remind taxpayers of due dates;

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

995 4. Notify taxpayers to contact the department.

996 Section 23. Subsection (8) of section 220.02, Florida



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997 Statutes, is amended to read:

998 220.02 Legislative intent.—

999 (8) It is the intent of the Legislature that credits  
1000 against either the corporate income tax or the franchise tax be  
1001 applied in the following order: those enumerated in s. 631.828,  
1002 those enumerated in s. 220.191, those enumerated in s. 220.181,  
1003 those enumerated in s. 220.183, those enumerated in s. 220.182,  
1004 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
1005 those enumerated in s. 220.184, those enumerated in s. 220.186,  
1006 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
1007 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
1008 those enumerated in s. 220.1876, those enumerated in s. 220.193,  
1009 those enumerated in s. 288.9916, those enumerated in s.  
1010 220.1899, those enumerated in s. 220.194, ~~and~~ those enumerated  
1011 in s. 220.196, and those enumerated in s. 220.198.

1012 Section 24. Paragraph (a) of subsection (1) of section  
1013 220.13, Florida Statutes, is amended to read:

1014 220.13 "Adjusted federal income" defined.—

1015 (1) The term "adjusted federal income" means an amount  
1016 equal to the taxpayer's taxable income as defined in subsection  
1017 (2), or such taxable income of more than one taxpayer as  
1018 provided in s. 220.131, for the taxable year, adjusted as  
1019 follows:

1020 (a) *Additions.*—There shall be added to such taxable income:

1021 1.a. The amount of any tax upon or measured by income,  
1022 excluding taxes based on gross receipts or revenues, paid or  
1023 accrued as a liability to the District of Columbia or any state  
1024 of the United States which is deductible from gross income in  
1025 the computation of taxable income for the taxable year.



1026           b. Notwithstanding sub-subparagraph a., if a credit taken  
1027 under s. 220.1875 or s. 220.1876 is added to taxable income in a  
1028 previous taxable year under subparagraph 11. and is taken as a  
1029 deduction for federal tax purposes in the current taxable year,  
1030 the amount of the deduction allowed shall not be added to  
1031 taxable income in the current year. The exception in this sub-  
1032 subparagraph is intended to ensure that the credit under s.  
1033 220.1875 or s. 220.1876 is added in the applicable taxable year  
1034 and does not result in a duplicate addition in a subsequent  
1035 year.

1036           2. The amount of interest which is excluded from taxable  
1037 income under s. 103(a) of the Internal Revenue Code or any other  
1038 federal law, less the associated expenses disallowed in the  
1039 computation of taxable income under s. 265 of the Internal  
1040 Revenue Code or any other law, excluding 60 percent of any  
1041 amounts included in alternative minimum taxable income, as  
1042 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
1043 taxpayer pays tax under s. 220.11(3).

1044           3. In the case of a regulated investment company or real  
1045 estate investment trust, an amount equal to the excess of the  
1046 net long-term capital gain for the taxable year over the amount  
1047 of the capital gain dividends attributable to the taxable year.

1048           4. That portion of the wages or salaries paid or incurred  
1049 for the taxable year which is equal to the amount of the credit  
1050 allowable for the taxable year under s. 220.181. This  
1051 subparagraph shall expire on the date specified in s. 290.016  
1052 for the expiration of the Florida Enterprise Zone Act.

1053           5. That portion of the ad valorem school taxes paid or  
1054 incurred for the taxable year which is equal to the amount of



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1055 the credit allowable for the taxable year under s. 220.182. This  
1056 subparagraph shall expire on the date specified in s. 290.016  
1057 for the expiration of the Florida Enterprise Zone Act.

1058 6. The amount taken as a credit under s. 220.195 which is  
1059 deductible from gross income in the computation of taxable  
1060 income for the taxable year.

1061 7. That portion of assessments to fund a guaranty  
1062 association incurred for the taxable year which is equal to the  
1063 amount of the credit allowable for the taxable year.

1064 8. In the case of a nonprofit corporation which holds a  
1065 pari-mutuel permit and which is exempt from federal income tax  
1066 as a farmers' cooperative, an amount equal to the excess of the  
1067 gross income attributable to the pari-mutuel operations over the  
1068 attributable expenses for the taxable year.

1069 9. The amount taken as a credit for the taxable year under  
1070 s. 220.1895.

1071 10. Up to nine percent of the eligible basis of any  
1072 designated project which is equal to the credit allowable for  
1073 the taxable year under s. 220.185.

1074 11. The amount taken as a credit for the taxable year under  
1075 s. 220.1875 or s. 220.1876. The addition in this subparagraph is  
1076 intended to ensure that the same amount is not allowed for the  
1077 tax purposes of this state as both a deduction from income and a  
1078 credit against the tax. This addition is not intended to result  
1079 in adding the same expense back to income more than once.

1080 12. The amount taken as a credit for the taxable year under  
1081 s. 220.193.

1082 13. Any portion of a qualified investment, as defined in s.  
1083 288.9913, which is claimed as a deduction by the taxpayer and



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1084 taken as a credit against income tax pursuant to s. 288.9916.

1085 14. The costs to acquire a tax credit pursuant to s.  
1086 288.1254(5) that are deducted from or otherwise reduce federal  
1087 taxable income for the taxable year.

1088 15. The amount taken as a credit for the taxable year  
1089 pursuant to s. 220.194.

1090 16. The amount taken as a credit for the taxable year under  
1091 s. 220.196. The addition in this subparagraph is intended to  
1092 ensure that the same amount is not allowed for the tax purposes  
1093 of this state as both a deduction from income and a credit  
1094 against the tax. The addition is not intended to result in  
1095 adding the same expense back to income more than once.

1096 17. The amount taken as a credit for the taxable year  
1097 pursuant to s. 220.198.

1098 Section 25. Subsection (2) of section 220.186, Florida  
1099 Statutes, is amended to read:

1100 220.186 Credit for Florida alternative minimum tax.—

1101 (2) The credit pursuant to this section shall be the amount  
1102 of the excess, if any, of the tax paid based upon taxable income  
1103 determined pursuant to s. 220.13(2)(k) over the amount of tax  
1104 which would have been due based upon taxable income without  
1105 application of s. 220.13(2)(k), before application of this  
1106 credit without application of any credit under s. 220.1875 or s.  
1107 220.1876.

1108 Section 26. Section 220.1876, Florida Statutes, is created  
1109 to read:

1110 220.1876 Credit for contributions to eligible charitable  
1111 organizations.—

1112 (1) For taxable years beginning on or after January 1,



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1113 2022, there is allowed a credit of 100 percent of an eligible  
1114 contribution made to an eligible charitable organization under  
1115 s. 402.62 against any tax due for a taxable year under this  
1116 chapter after the application of any other allowable credits by  
1117 the taxpayer. An eligible contribution must be made to an  
1118 eligible charitable organization on or before the date the  
1119 taxpayer is required to file a return pursuant to s. 220.222.

1120 (2) A taxpayer who files a Florida consolidated return as a  
1121 member of an affiliated group pursuant to s. 220.131(1) may be  
1122 allowed the credit on a consolidated return basis.

1123 (3) Section 402.62 applies to the credit authorized by this  
1124 section.

1125 (4) If a taxpayer applies and is approved for a credit  
1126 under s. 402.62 after timely requesting an extension to file  
1127 under s. 220.222(2):

1128 (a) The credit does not reduce the amount of tax due for  
1129 purposes of the department's determination as to whether the  
1130 taxpayer was in compliance with the requirement to pay tentative  
1131 taxes under ss. 220.222 and 220.32.

1132 (b) The taxpayer's noncompliance with the requirement to  
1133 pay tentative taxes shall result in the revocation and  
1134 rescindment of any such credit.

1135 (c) The taxpayer shall be assessed for any taxes,  
1136 penalties, or interest due from the taxpayer's noncompliance  
1137 with the requirement to pay tentative taxes.

1138 Section 27. Section 220.198, Florida Statutes, is created  
1139 to read:

1140 220.198 Internship tax credit program.-

1141 (1) This section may be cited as the "Florida Internship





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1142 Tax Credit Program.”

1143 (2) As used in this section, the term:

1144 (a) “Full time” means at least 30 hours per week.

1145 (b) “Qualified business” means a business that is in  
1146 existence and has been continuously operating for at least 3  
1147 years.

1148 (c) “Student intern” means a person who has completed at  
1149 least 60 credit hours at a state university or a Florida College  
1150 System institution, regardless of whether the student intern  
1151 receives course credit for the internship; a person who is  
1152 enrolled in a career center operated by a school district under  
1153 s. 1001.44 or a charter technical career center; or any graduate  
1154 student enrolled at a state university.

1155 (3) For taxable years beginning on or after January 1,  
1156 2022, a qualified business is eligible for a credit against the  
1157 tax imposed by this chapter in the amount of \$2,000 per student  
1158 intern if all of the following apply:

1159 (a) The qualified business employed at least one student  
1160 intern in an internship in which the student intern worked full  
1161 time in this state for at least 9 consecutive weeks, and the  
1162 qualified business provides the department documentation  
1163 evidencing each internship claimed.

1164 (b) The qualified business provides the department  
1165 documentation for the current taxable year showing that at least  
1166 20 percent of the business’ full-time employees were previously  
1167 employed by that business as student interns.

1168 (c) At the start of an internship, each student intern  
1169 provides the qualified business with verification by the student  
1170 intern’s state university, Florida College System institution,



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1171 career center operated by a school district under s. 1001.44, or  
1172 charter technical career center that the student intern is  
1173 enrolled and maintains a minimum grade point average of 2.0 on a  
1174 4.0 scale, if applicable. The qualified business may accept a  
1175 letter from the applicable educational institution stating that  
1176 the student intern is enrolled as evidence that the student  
1177 meets these requirements.

1178 (4) Notwithstanding paragraph (3)(b), a qualified business  
1179 that, on average for the 3 immediately preceding years, employed  
1180 10 or fewer full-time employees may receive the tax credit if it  
1181 provides documentation that it previously hired at least one  
1182 student intern and, for the current taxable year, that it  
1183 employs on a full-time basis at least one employee who was  
1184 previously employed by that qualified business as a student  
1185 intern.

1186 (5)(a) A qualified business may not claim a tax credit of  
1187 more than \$10,000 in any one taxable year.

1188 (b) The combined total amount of tax credits which may be  
1189 granted to qualified businesses under this section is \$2.5  
1190 million in each of state fiscal years 2021-2022 and 2022-2023.  
1191 The department must approve the tax credit prior to the taxpayer  
1192 taking the credit on a return. The department must approve  
1193 credits on a first-come, first-served basis.

1194 (6) The department may adopt rules governing the manner and  
1195 form of applications for the tax credit and establishing  
1196 qualification requirements for the tax credit.

1197 (7) A qualified business may carry forward any unused  
1198 portion of a tax credit under this section for up to 2 taxable  
1199 years.



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1200 Section 28. Subsection (9) of section 288.106, Florida  
1201 Statutes, is amended to read:

1202 288.106 Tax refund program for qualified target industry  
1203 businesses.—

1204 ~~(9) EXPIRATION.—An applicant may not be certified as~~  
1205 ~~qualified under this section after June 30, 2020. A tax refund~~  
1206 ~~agreement existing on that date shall continue in effect in~~  
1207 ~~accordance with its terms.~~

1208 Section 29. Section 402.62, Florida Statutes, is created to  
1209 read:

1210 402.62 Strong Families Tax Credit.—

1211 (1) DEFINITIONS.—As used in this section, the term:

1212 (a) "Annual tax credit amount" means, for any state fiscal  
1213 year, the sum of the amount of tax credits approved under  
1214 paragraph (5)(b), including tax credits to be taken under s.  
1215 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.  
1216 624.51056, which are approved for taxpayers whose taxable years  
1217 begin on or after January 1 of the calendar year preceding the  
1218 start of the applicable state fiscal year.

1219 (b) "Division" means the Division of Alcoholic Beverages  
1220 and Tobacco of the Department of Business and Professional  
1221 Regulation.

1222 (c) "Eligible charitable organization" means an  
1223 organization designated by the Department of Children and  
1224 Families to be eligible to receive funding under this section.

1225 (d) "Eligible contribution" means a monetary contribution  
1226 from a taxpayer, subject to the restrictions provided in this  
1227 section, to an eligible charitable organization. The taxpayer  
1228 making the contribution may not designate a specific child



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1229 assisted by the eligible charitable organization as the  
1230 beneficiary of the contribution.

1231 (e) "Tax credit cap amount" means the maximum annual tax  
1232 credit amount that the Department of Revenue may approve for a  
1233 state fiscal year.

1234 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1235 (a) The Department of Children and Families shall designate  
1236 as an eligible charitable organization an organization that  
1237 meets all of the following requirements:

1238 1. Is exempt from federal income taxation under s.  
1239 501(c)(3) of the Internal Revenue Code.

1240 2. Is a Florida entity formed under chapter 605, chapter  
1241 607, or chapter 617 and whose principal office is located in  
1242 this state.

1243 3. Provides services to:

1244 a. Prevent child abuse, neglect, abandonment, or  
1245 exploitation;

1246 b. Assist fathers in learning and improving parenting  
1247 skills or to engage absent fathers in being more engaged in  
1248 their children's lives;

1249 c. Provide books to the homes of children eligible for a  
1250 federal free or reduced-price meals program or those testing  
1251 below grade level in kindergarten through grade 5;

1252 d. Assist families with children who have a chronic illness  
1253 or a physical, intellectual, developmental, or emotional  
1254 disability; or

1255 e. Provide workforce development services to families of  
1256 children eligible for a federal free or reduced-price meals  
1257 program.



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1258           4. Provides to the Department of Children and Families  
1259 accurate information, including, at a minimum, a description of  
1260 the services provided by the organization which are eligible for  
1261 funding under this section; the total number of individuals  
1262 served through those services during the last calendar year and  
1263 the number served during the last calendar year using funding  
1264 under this section; basic financial information regarding the  
1265 organization and services eligible for funding under this  
1266 section; outcomes for such services; and contact information for  
1267 the organization.

1268           5. Annually submits a statement, signed under penalty of  
1269 perjury by a current officer of the organization, that the  
1270 organization meets all criteria to qualify as an eligible  
1271 charitable organization, has fulfilled responsibilities under  
1272 this section for the previous fiscal year if the organization  
1273 received any funding through this credit during the previous  
1274 year, and intends to fulfill its responsibilities during the  
1275 upcoming year.

1276           6. Provides any documentation requested by the Department  
1277 of Children and Families to verify eligibility as an eligible  
1278 charitable organization or compliance with this section.

1279           (b) The Department of Children and Families may not  
1280 designate as an eligible charitable organization an organization  
1281 that:

1282           1. Provides abortions or pays for or provides coverage for  
1283 abortions; or

1284           2. Has received more than 50 percent of its total annual  
1285 revenue from the Department of Children and Families, either  
1286 directly or via a contractor of the department, in the prior



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1287 fiscal year.

1288 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

1289 An eligible charitable organization that receives a contribution  
1290 under this section must do all of the following:

1291 (a) Apply for admittance into the Department of Law  
1292 Enforcement's Volunteer and Employee Criminal History System  
1293 and, if accepted, conduct background screening on all volunteers  
1294 and staff working directly with children in any program funded  
1295 under this section pursuant to s. 943.0542. Background screening  
1296 shall use level 2 screening standards pursuant to s. 435.04 and  
1297 additionally include, but need not be limited to, a check of the  
1298 Dru Sjodin National Sex Offender Public Website.

1299 (b) Expend 100 percent of any contributions received under  
1300 this section for direct services to state residents for the  
1301 purposes specified in subparagraph (2)(a)3.

1302 (c) Annually submit to the Department of Children and  
1303 Families:

1304 1. An audit of the eligible charitable organization  
1305 conducted by an independent certified public accountant in  
1306 accordance with auditing standards generally accepted in the  
1307 United States, government auditing standards, and rules adopted  
1308 by the Auditor General. The audit report must include a report  
1309 on financial statements presented in accordance with generally  
1310 accepted accounting principles. The audit report must be  
1311 provided to the Department of Children and Families within 180  
1312 days after completion of the eligible charitable organization's  
1313 fiscal year; and

1314 2. A copy of the eligible charitable organization's most  
1315 recent federal Internal Revenue Service Return of Organization



1316 Exempt from Income Tax form (Form 990).  
1317 (d) Notify the Department of Children and Families within 5  
1318 business days after the eligible charitable organization ceases  
1319 to meet eligibility requirements or fails to fulfill its  
1320 responsibilities under this section.  
1321 (e) Upon receipt of a contribution, provide the taxpayer  
1322 that made the contribution with a certificate of contribution. A  
1323 certificate of contribution must include the taxpayer's name  
1324 and, if available, its federal employer identification number,  
1325 the amount contributed, the date of contribution, and the name  
1326 of the eligible charitable organization.  
1327 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of  
1328 Children and Families shall do all of the following:  
1329 (a) Annually redesignate eligible charitable organizations  
1330 that have complied with all requirements of this section.  
1331 (b) Remove the designation of organizations that fail to  
1332 meet all requirements of this section. An organization that has  
1333 had its designation removed by the department may reapply for  
1334 designation as an eligible charitable organization, and the  
1335 department shall redesignate such organization, if it meets the  
1336 requirements of this section and demonstrates through its  
1337 application that all factors leading to its removal as an  
1338 eligible charitable organization have been sufficiently  
1339 addressed.  
1340 (c) Publish information about the tax credit program and  
1341 eligible charitable organizations on a Department of Children  
1342 and Families website. The website must, at a minimum, provide  
1343 all of the following:  
1344 1. The requirements and process for becoming designated or



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1345 redesignated as an eligible charitable organization.  
1346 2. A list of the eligible charitable organizations that are  
1347 currently designated by the department and the information  
1348 provided under subparagraph (2) (a)4. regarding each eligible  
1349 charitable organization.  
1350 3. The process for a taxpayer to select an eligible  
1351 charitable organization as the recipient of funding through a  
1352 tax credit.  
1353 (d) Compel the return of funds that are provided to an  
1354 eligible charitable organization that fails to comply with the  
1355 requirements of this section. Eligible charitable organizations  
1356 that are subject to return of funds are ineligible to receive  
1357 funding under this section for a period 10 years after final  
1358 agency action to compel the return of funding.  
1359 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
1360 AND LIMITATIONS.—  
1361 (a) Beginning in fiscal year 2021-2022, the tax credit cap  
1362 amount is \$5 million in each state fiscal year.  
1363 (b) Beginning October 1, 2021, a taxpayer may submit an  
1364 application to the Department of Revenue for a tax credit or  
1365 credits to be taken under one or more of s. 211.0252, s.  
1366 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.  
1367 1. The taxpayer shall specify in the application each tax  
1368 for which the taxpayer requests a credit and the applicable  
1369 taxable year for a credit under s. 220.1876 or s. 624.51056 or  
1370 the applicable state fiscal year for a credit under s. 211.0252,  
1371 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a  
1372 taxpayer may apply for a credit to be used for a prior taxable  
1373 year before the date the taxpayer is required to file a return





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1374 for that year pursuant to s. 220.222. For purposes of s.  
1375 624.51056, a taxpayer may apply for a credit to be used for a  
1376 prior taxable year before the date the taxpayer is required to  
1377 file a return for that prior taxable year pursuant to ss.  
1378 624.509 and 624.5092. The application must specify the eligible  
1379 charitable organization to which the proposed contribution will  
1380 be made. The Department of Revenue shall approve tax credits on  
1381 a first-come, first-served basis and must obtain the division's  
1382 approval before approving a tax credit under s. 561.1212.

1383 2. Within 10 days after approving or denying an  
1384 application, the Department of Revenue shall provide a copy of  
1385 its approval or denial letter to the eligible charitable  
1386 organization specified by the taxpayer in the application.

1387 (c) If a tax credit approved under paragraph (b) is not  
1388 fully used within the specified state fiscal year for credits  
1389 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes  
1390 due for the specified taxable year for credits under s. 220.1876  
1391 or s. 624.51056 because of insufficient tax liability on the  
1392 part of the taxpayer, the unused amount must be carried forward  
1393 for a period not to exceed 10 years. For purposes of s.  
1394 220.1876, a credit carried forward may be used in a subsequent  
1395 year after applying the other credits and unused carryovers in  
1396 the order provided in s. 220.02(8).

1397 (d) A taxpayer may not convey, transfer, or assign an  
1398 approved tax credit or a carryforward tax credit to another  
1399 entity unless all of the assets of the taxpayer are conveyed,  
1400 assigned, or transferred in the same transaction. However, a tax  
1401 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,  
1402 or s. 624.51056 may be conveyed, transferred, or assigned



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1403 between members of an affiliated group of corporations if the  
1404 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,  
1405 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall  
1406 notify the Department of Revenue of its intent to convey,  
1407 transfer, or assign a tax credit to another member within an  
1408 affiliated group of corporations. The amount conveyed,  
1409 transferred, or assigned is available to another member of the  
1410 affiliated group of corporations upon approval by the Department  
1411 of Revenue. The Department of Revenue shall obtain the  
1412 division's approval before approving a conveyance, transfer, or  
1413 assignment of a tax credit under s. 561.1212.

1414 (e) Within any state fiscal year, a taxpayer may rescind  
1415 all or part of a tax credit approved under paragraph (b). The  
1416 amount rescinded shall become available for that state fiscal  
1417 year to another eligible taxpayer as approved by the Department  
1418 of Revenue if the taxpayer receives notice from the Department  
1419 of Revenue that the rescindment has been accepted by the  
1420 Department of Revenue. The Department of Revenue must obtain the  
1421 division's approval before accepting the rescindment of a tax  
1422 credit under s. 561.1212. Any amount rescinded under this  
1423 paragraph must become available to an eligible taxpayer on a  
1424 first-come, first-served basis based on tax credit applications  
1425 received after the date the rescindment is accepted by the  
1426 Department of Revenue.

1427 (f) Within 10 days after approving or denying the  
1428 conveyance, transfer, or assignment of a tax credit under  
1429 paragraph (d), or the rescindment of a tax credit under  
1430 paragraph (e), the Department of Revenue shall provide a copy of  
1431 its approval or denial letter to the eligible charitable



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1432 organization specified by the taxpayer. The Department of  
1433 Revenue shall also include the eligible charitable organization  
1434 specified by the taxpayer on all letters or correspondence of  
1435 acknowledgment for tax credits under s. 212.1833.

1436 (g) For purposes of calculating the underpayment of  
1437 estimated corporate income taxes under s. 220.34 and tax  
1438 installment payments for taxes on insurance premiums or  
1439 assessments under s. 624.5092, the final amount due is the  
1440 amount after credits earned under s. 220.1876 or s. 624.51056  
1441 for contributions to eligible charitable organizations are  
1442 deducted.

1443 1. For purposes of determining if a penalty or interest  
1444 under s. 220.34(2)(d)1. will be imposed for underpayment of  
1445 estimated corporate income tax, a taxpayer may, after earning a  
1446 credit under s. 220.1876, reduce any estimated payment in that  
1447 taxable year by the amount of the credit.

1448 2. For purposes of determining if a penalty under s.  
1449 624.5092 will be imposed, an insurer, after earning a credit  
1450 under s. 624.51056 for a taxable year, may reduce any  
1451 installment payment for such taxable year of 27 percent of the  
1452 amount of the net tax due as reported on the return for the  
1453 preceding year under s. 624.5092(2)(b) by the amount of the  
1454 credit.

1455 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
1456 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.  
1457 561.1212, or s. 624.51056 or the application thereof to any  
1458 person or circumstance is held unconstitutional by any court or  
1459 is otherwise declared invalid, the unconstitutionality or  
1460 invalidity shall not affect any credit earned under s. 211.0252,



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1461 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any  
1462 taxpayer with respect to any contribution paid to an eligible  
1463 charitable organization before the date of a determination of  
1464 unconstitutionality or invalidity. The credit shall be allowed  
1465 at such time and in such a manner as if a determination of  
1466 unconstitutionality or invalidity had not been made, provided  
1467 that nothing in this subsection by itself or in combination with  
1468 any other provision of law may result in the allowance of any  
1469 credit to any taxpayer in excess of one dollar of credit for  
1470 each dollar paid to an eligible charitable organization.

1471 (7) ADMINISTRATION; RULES.—

1472 (a) The Department of Revenue, the division, and the  
1473 Department of Children and Families may develop a cooperative  
1474 agreement to assist in the administration of this section, as  
1475 needed.

1476 (b) The Department of Revenue may adopt rules necessary to  
1477 administer this section and ss. 211.0252, 212.1833, 220.1876,  
1478 561.1212, and 624.51056, including rules establishing  
1479 application forms, procedures governing the approval of tax  
1480 credits and carryforward tax credits under subsection (5), and  
1481 procedures to be followed by taxpayers when claiming approved  
1482 tax credits on their returns.

1483 (c) The division may adopt rules necessary to administer  
1484 its responsibilities under this section and s. 561.1212.

1485 (d) The Department of Children and Families may adopt rules  
1486 necessary to administer this section, including, but not limited  
1487 to, rules establishing application forms for organizations  
1488 seeking designation as eligible charitable organizations under  
1489 this act.



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1490 (e) Notwithstanding any provision of s. 213.053 to the  
1491 contrary, sharing information with the division related to this  
1492 tax credit is considered the conduct of the Department of  
1493 Revenue's official duties as contemplated in s. 213.053(8)(c),  
1494 and the Department of Revenue and the division are specifically  
1495 authorized to share information as needed to administer this  
1496 program.

1497 Section 30. Section 561.1212, Florida Statutes, is created  
1498 to read:

1499 561.1212 Credit for contributions to eligible charitable  
1500 organizations.—Beginning January 1, 2022, there is allowed a  
1501 credit of 100 percent of an eligible contribution made to an  
1502 eligible charitable organization under s. 402.62 against any tax  
1503 due under s. 563.05, s. 564.06, or s. 565.12, except excise  
1504 taxes imposed on wine produced by manufacturers in this state  
1505 from products grown in this state. However, a credit allowed  
1506 under this section may not exceed 90 percent of the tax due on  
1507 the return on which the credit is taken. For purposes of the  
1508 distributions of tax revenue under ss. 561.121 and 564.06(10),  
1509 the division shall disregard any tax credits allowed under this  
1510 section to ensure that any reduction in tax revenue received  
1511 which is attributable to the tax credits results only in a  
1512 reduction in distributions to the General Revenue Fund. The  
1513 provisions of s. 402.62 apply to the credit authorized by this  
1514 section.

1515 Section 31. Section 624.51056, Florida Statutes, is created  
1516 to read:

1517 624.51056 Credit for contributions to eligible charitable  
1518 organizations.—



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1519           (1) For taxable years beginning on or after January 1,  
1520 2022, there is allowed a credit of 100 percent of an eligible  
1521 contribution made to an eligible charitable organization under  
1522 s. 402.62 against any tax due for a taxable year under s.  
1523 624.509(1) after deducting from such tax deductions for  
1524 assessments made pursuant to s. 440.51; credits for taxes paid  
1525 under ss. 175.101 and 185.08; credits for income taxes paid  
1526 under chapter 220; and the credit allowed under s. 624.509(5),  
1527 as such credit is limited by s. 624.509(6). An eligible  
1528 contribution must be made to an eligible charitable organization  
1529 on or before the date the taxpayer is required to file a return  
1530 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
1531 credit against premium tax liability under this section is not  
1532 required to pay any additional retaliatory tax levied under s.  
1533 624.5091 as a result of claiming such credit. Section 624.5091  
1534 does not limit such credit in any manner.

1535           (2) Section 402.62 applies to the credit authorized by this  
1536 section.

1537           Section 32. Subsection (7) of section 624.509, Florida  
1538 Statutes, is amended to read:

1539           624.509 Premium tax; rate and computation.—

1540           (7) Credits and deductions against the tax imposed by this  
1541 section shall be taken in the following order: deductions for  
1542 assessments made pursuant to s. 440.51; credits for taxes paid  
1543 under ss. 175.101 and 185.08; credits for income taxes paid  
1544 under chapter 220 and the credit allowed under subsection (5),  
1545 as these credits are limited by subsection (6); the credit  
1546 allowed under s. 624.51056; all other available credits and  
1547 deductions.



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1548           Section 33. Clothing, wallets, or bags; school supplies,  
1549 personal computers, and personal computer-related accessories;  
1550 sales tax holiday.—

1551           (1) The tax levied under chapter 212, Florida Statutes, may  
1552 not be collected during the period from July 31, 2021, through  
1553 August 7, 2021, on the retail sale of:

1554           (a) Clothing, wallets, or bags, including handbags,  
1555 backpacks, fanny packs, and diaper bags, but excluding  
1556 briefcases, suitcases, and other garment bags, having a sales  
1557 price of \$60 or less per item. As used in this paragraph, the  
1558 term "clothing" means:

1559           1. Any article of wearing apparel intended to be worn on or  
1560 about the human body, excluding watches, watchbands, jewelry,  
1561 umbrellas, and handkerchiefs; and

1562           2. All footwear, excluding skis, swim fins, roller blades,  
1563 and skates.

1564           (b) School supplies having a sales price of \$15 or less per  
1565 item. As used in this paragraph, the term "school supplies"  
1566 means pens, pencils, erasers, crayons, notebooks, notebook  
1567 filler paper, legal pads, binders, lunch boxes, construction  
1568 paper, markers, folders, poster board, composition books, poster  
1569 paper, scissors, cellophane tape, glue or paste, rulers,  
1570 computer disks, staplers and staples used to secure paper  
1571 products, protractors, compasses, and calculators.

1572           (2) The tax levied under chapter 212, Florida Statutes, may  
1573 not be collected during the period from July 31, 2021, through  
1574 August 7, 2021, on the first \$1,000 of the sales price of  
1575 personal computers or personal computer-related accessories  
1576 purchased for noncommercial home or personal use. As used in



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1577 this subsection, the term:

1578 (a) "Personal computers" includes electronic book readers,  
1579 laptops, desktops, handhelds, tablets, or tower computers. The  
1580 term does not include cellular telephones, video game consoles,  
1581 digital media receivers, or devices that are not primarily  
1582 designed to process data.

1583 (b) "Personal computer-related accessories" includes  
1584 keyboards, mice, personal digital assistants, monitors, other  
1585 peripheral devices, modems, routers, and nonrecreational  
1586 software, regardless of whether the accessories are used in  
1587 association with a personal computer base unit. The term does  
1588 not include furniture or systems, devices, software, monitors  
1589 with a television tuner, or peripherals that are designed or  
1590 intended primarily for recreational use.

1591 (3) The tax exemptions provided in this section do not  
1592 apply to sales within a theme park or entertainment complex as  
1593 defined in s. 509.013(9), Florida Statutes, within a public  
1594 lodging establishment as defined in s. 509.013(4), Florida  
1595 Statutes, or within an airport as defined in s. 330.27(2),  
1596 Florida Statutes.

1597 (4) The tax exemptions provided in this section may apply  
1598 at the option of a dealer if less than 5 percent of the dealer's  
1599 gross sales of tangible personal property in the prior calendar  
1600 year consisted of items that would be exempt under this section.  
1601 If a qualifying dealer chooses not to participate in the tax  
1602 holiday, by July 24, 2021, the dealer must notify the Department  
1603 of Revenue in writing of its election to collect sales tax  
1604 during the holiday and must post a copy of that notice in a  
1605 conspicuous location at its place of business.





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1606           (5) The Department of Revenue is authorized, and all  
1607 conditions are deemed met, to adopt emergency rules pursuant to  
1608 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1609 this section. Notwithstanding any other provision of law,  
1610 emergency rules adopted pursuant to this subsection are  
1611 effective for 6 months after adoption and may be renewed during  
1612 the pendency of procedures to adopt permanent rules addressing  
1613 the subject of the emergency rules.

1614           (6) This section shall take effect upon this act becoming a  
1615 law.

1616           Section 34. Disaster preparedness supplies; sales tax  
1617 holiday.—

1618           (1) The tax levied under chapter 212, Florida Statutes, may  
1619 not be collected during the period from May 28, 2021, through  
1620 June 6, 2021, on the sale of:

1621           (a) A portable self-powered light source selling for \$20 or  
1622 less.

1623           (b) A portable self-powered radio, two-way radio, or  
1624 weather-band radio selling for \$50 or less.

1625           (c) A tarpaulin or other flexible waterproof sheeting  
1626 selling for \$50 or less.

1627           (d) An item normally sold as, or generally advertised as, a  
1628 ground anchor system or tie-down kit selling for \$50 or less.

1629           (e) A gas or diesel fuel tank selling for \$25 or less.

1630           (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
1631 or 9-volt batteries, excluding automobile and boat batteries,  
1632 selling for \$30 or less.

1633           (g) A nonelectric food storage cooler selling for \$30 or  
1634 less.



1635 (h) A portable generator used to provide light or  
1636 communications or preserve food in the event of a power outage  
1637 selling for \$750 or less.

1638 (i) Reusable ice selling for \$10 or less.

1639 (2) The tax exemptions provided in this section do not  
1640 apply to sales within a theme park or entertainment complex as  
1641 defined in s. 509.013(9), Florida Statutes, within a public  
1642 lodging establishment as defined in s. 509.013(4), Florida  
1643 Statutes, or within an airport as defined in s. 330.27(2),  
1644 Florida Statutes.

1645 (3) The Department of Revenue is authorized, and all  
1646 conditions are deemed met, to adopt emergency rules pursuant to  
1647 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1648 this section. Notwithstanding any other provision of law,  
1649 emergency rules adopted pursuant to this subsection are  
1650 effective for 6 months after adoption and may be renewed during  
1651 the pendency of procedures to adopt permanent rules addressing  
1652 the subject of the emergency rules.

1653 (4) This section shall take effect upon this act becoming a  
1654 law.

1655 Section 35. For the purpose of incorporating the amendment  
1656 made by this act to section 197.222, Florida Statutes, in a  
1657 reference thereto, paragraph (a) of subsection (3) of section  
1658 192.0105, Florida Statutes, is reenacted to read:

1659 192.0105 Taxpayer rights.—There is created a Florida  
1660 Taxpayer's Bill of Rights for property taxes and assessments to  
1661 guarantee that the rights, privacy, and property of the  
1662 taxpayers of this state are adequately safeguarded and protected  
1663 during tax levy, assessment, collection, and enforcement



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1664 processes administered under the revenue laws of this state. The  
1665 Taxpayer's Bill of Rights compiles, in one document, brief but  
1666 comprehensive statements that summarize the rights and  
1667 obligations of the property appraisers, tax collectors, clerks  
1668 of the court, local governing boards, the Department of Revenue,  
1669 and taxpayers. Additional rights afforded to payors of taxes and  
1670 assessments imposed under the revenue laws of this state are  
1671 provided in s. 213.015. The rights afforded taxpayers to assure  
1672 that their privacy and property are safeguarded and protected  
1673 during tax levy, assessment, and collection are available only  
1674 insofar as they are implemented in other parts of the Florida  
1675 Statutes or rules of the Department of Revenue. The rights so  
1676 guaranteed to state taxpayers in the Florida Statutes and the  
1677 departmental rules include:

1678 (3) THE RIGHT TO REDRESS.—

1679 (a) The right to discounts for early payment on all taxes  
1680 and non-ad valorem assessments collected by the tax collector,  
1681 except for partial payments as defined in s. 197.374, the right  
1682 to pay installment payments with discounts, and the right to pay  
1683 delinquent personal property taxes under a payment program when  
1684 implemented by the county tax collector (see ss. 197.162,  
1685 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

1686 Section 36. For the purpose of incorporating the amendments  
1687 made by this act to sections 193.155, 193.1554, and 193.1555,  
1688 Florida Statutes, in references thereto, section 193.1557,  
1689 Florida Statutes, is reenacted to read:

1690 193.1557 Assessment of certain property damaged or  
1691 destroyed by Hurricane Michael.—For property damaged or  
1692 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.



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1693 193.1554(6) (b), or s. 193.1555(6) (b) applies to changes,  
1694 additions, or improvements commenced within 5 years after  
1695 January 1, 2019. This section applies to the 2019-2023 tax rolls  
1696 and shall stand repealed on December 31, 2023.

1697 Section 37. For the purpose of incorporating the amendment  
1698 made by this act to section 212.06, Florida Statutes, in a  
1699 reference thereto, paragraph (c) of subsection (1) of section  
1700 212.07, Florida Statutes, is reenacted to read:

1701 212.07 Sales, storage, use tax; tax added to purchase  
1702 price; dealer not to absorb; liability of purchasers who cannot  
1703 prove payment of the tax; penalties; general exemptions.-

1704 (1)

1705 (c) Unless the purchaser of tangible personal property that  
1706 is incorporated into tangible personal property manufactured,  
1707 produced, compounded, processed, or fabricated for one's own use  
1708 and subject to the tax imposed under s. 212.06(1) (b) or is  
1709 purchased for export under s. 212.06(5) (a)1. extends a  
1710 certificate in compliance with the rules of the department, the  
1711 dealer shall himself or herself be liable for and pay the tax.

1712 Section 38. For the purpose of incorporating the amendment  
1713 made by this act to section 212.13, Florida Statutes, in a  
1714 reference thereto, paragraph (f) of subsection (18) of section  
1715 212.08, Florida Statutes, is reenacted to read:

1716 212.08 Sales, rental, use, consumption, distribution, and  
1717 storage tax; specified exemptions.-The sale at retail, the  
1718 rental, the use, the consumption, the distribution, and the  
1719 storage to be used or consumed in this state of the following  
1720 are hereby specifically exempt from the tax imposed by this  
1721 chapter.



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1722 (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR  
1723 RESEARCH AND DEVELOPMENT.—

1724 (f) Purchasers shall maintain all documentation necessary  
1725 to prove the exempt status of purchases and fabrication activity  
1726 and make such documentation available for inspection pursuant to  
1727 the requirements of s. 212.13(2).

1728 Section 39. (1) The Department of Revenue is authorized,  
1729 and all conditions are deemed met, to adopt emergency rules  
1730 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
1731 implementing the amendment made by this act to s. 212.06,  
1732 Florida Statutes, and the creation of ss. 211.0252, 212.1833,  
1733 220.1876, 220.198, 402.62, and 624.51056, Florida Statutes, by  
1734 this act.

1735 (2) Notwithstanding any other law, emergency rules adopted  
1736 pursuant to subsection (1) are effective for 6 months after  
1737 adoption and may be renewed during the pendency of procedures to  
1738 adopt permanent rules addressing the subject of the emergency  
1739 rules.

1740 (3) This section shall take effect upon becoming a law and  
1741 expires January 1, 2025.

1742 Section 40. For the 2021-2022 fiscal year, the sum of  
1743 \$208,000 in nonrecurring funds is appropriated from the General  
1744 Revenue Fund to the Department of Revenue for the purpose of  
1745 implementing the provisions related to the Strong Families Tax  
1746 Credit created by this act.

1747 Section 41. The Florida Institute for Child Welfare shall  
1748 analyze the use of funding provided by the tax credit authorized  
1749 under s. 402.62, Florida Statutes, as created by this act, and  
1750 submit a report to the Governor, the President of the Senate,



1751 and the Speaker of the House of Representatives by October 31,  
1752 2025. The report must, at a minimum, include the total funding  
1753 amount and categorize the funding by type of program, describe  
1754 the programs that were funded, and assess the outcomes that were  
1755 achieved using the funding.

1756 Section 42. If any provision of this act or its application  
1757 to any person or circumstance is held invalid, the invalidity  
1758 does not affect other provisions or applications of this act  
1759 which can be given effect without the invalid provision or  
1760 application, and to this end the provisions of this act are  
1761 declared severable.

1762 Section 43. Except as otherwise expressly provided in this  
1763 act and except for this section, which shall take effect upon  
1764 becoming a law, this act shall take effect July 1, 2021.

1765  
1766 ===== T I T L E A M E N D M E N T =====

1767 And the title is amended as follows:

1768 Delete everything before the enacting clause  
1769 and insert:

1770 A bill to be entitled  
1771 An act relating to taxation; repealing s. 193.019,  
1772 F.S., relating to hospitals and community benefit  
1773 reporting; amending s. 193.155, F.S.; adding  
1774 exceptions to the definition of the term "change of  
1775 ownership" for purposes of a certain homestead  
1776 assessment limitation; providing that changes,  
1777 additions, or improvements, including ancillary  
1778 improvements, to homestead property damaged or  
1779 destroyed by misfortune or calamity must be assessed



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1780 upon substantial completion; specifying that the  
1781 assessed value of the replaced homestead property must  
1782 be calculated using the assessed value of the  
1783 homestead property on a certain date before the date  
1784 on which the damage or destruction was sustained;  
1785 providing that certain changes, additions, or  
1786 improvements must be reassessed at just value in  
1787 subsequent years; amending s. 193.1554, F.S. ;  
1788 providing that changes, additions, or improvements,  
1789 including ancillary improvements, to nonhomestead  
1790 residential property damaged or destroyed by  
1791 misfortune or calamity must be assessed upon  
1792 substantial completion; specifying that the assessed  
1793 value of the replaced nonhomestead residential  
1794 property must be calculated using the assessed value  
1795 of the nonhomestead residential property on a certain  
1796 date before the date on which the damage or  
1797 destruction was sustained; providing that certain  
1798 changes, additions, or improvements must be reassessed  
1799 at just value in subsequent years; amending s.  
1800 193.1555, F.S.; providing that changes, additions, or  
1801 improvements, including ancillary improvements, to  
1802 certain nonresidential real property damaged or  
1803 destroyed by misfortune or calamity must be assessed  
1804 upon substantial completion; specifying that the  
1805 assessed value of the replaced nonresidential real  
1806 property shall be calculated using the assessed value  
1807 of the residential and nonresidential real property on  
1808 a certain date before the date on which the damage or



1809 destruction was sustained; providing that certain  
1810 changes, additions, or improvements must be reassessed  
1811 at just value in subsequent years; providing  
1812 construction and applicability; amending s. 196.196,  
1813 F.S.; specifying that portions of property not used  
1814 for certain purposes are not exempt from ad valorem  
1815 taxation; specifying that exemptions for certain  
1816 portions of property from ad valorem taxation are not  
1817 affected so long as such portions of property are used  
1818 for specified purposes; providing applicability and  
1819 construction; amending s. 196.1978, F.S.; exempting  
1820 certain multifamily projects from ad valorem taxation;  
1821 making technical changes; amending s. 196.198, F.S.;  
1822 providing that improvements to real property are  
1823 deemed owned by certain educational institutions for  
1824 purposes of the educational exemption from ad valorem  
1825 taxation if certain criteria are met; providing that  
1826 such educational institutions shall receive the full  
1827 benefit of the exemption; requiring the property owner  
1828 to make certain disclosures to the educational  
1829 institution; exempting certain property owned by a  
1830 house of public worship from ad valorem taxation;  
1831 providing construction; amending s. 196.199, F.S.;  
1832 exempting municipal property used for a motorsports  
1833 entertainment complex from ad valorem taxation if  
1834 certain criteria are met; providing applicability;  
1835 providing for expiration; amending s. 197.222, F.S.;  
1836 requiring, rather than authorizing, tax collectors to  
1837 accept late payments of prepaid property taxes within





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1838 a certain timeframe; deleting a late payment penalty;  
1839 amending s. 201.08, F.S.; providing that modifications  
1840 of certain original documents for certain purposes on  
1841 which documentary stamp taxes were previously paid are  
1842 not renewals and are not subject to the documentary  
1843 stamp tax; creating s. 211.0252, F.S.; providing  
1844 credits against oil and gas production taxes under the  
1845 Strong Families Tax Credit; amending s. 211.3106,  
1846 F.S.; specifying the severance tax rate for a certain  
1847 heavy mineral under certain circumstances; amending s.  
1848 212.06, F.S.; revising the definition of the term  
1849 "dealer"; revising a condition for a sales tax  
1850 exception for tangible personal property imported,  
1851 produced, or manufactured in this state for export;  
1852 defining terms; specifying application requirements  
1853 and procedures for a forwarding agent to apply for a  
1854 Florida Certificate of Forwarding Agent Address from  
1855 the Department of Revenue; requiring forwarding agents  
1856 receiving such certificate to register as dealers for  
1857 purposes of the sales and use tax; specifying  
1858 requirements for sales tax remittance and for  
1859 recordkeeping; specifying the timeframe for expiration  
1860 of certificates and procedures for renewal; requiring  
1861 forwarding agents to update information; requiring the  
1862 department to verify certain information; authorizing  
1863 the department to suspend or revoke certificates under  
1864 certain circumstances; requiring the department to  
1865 provide a list on its website of forwarding agents who  
1866 have received certificates; providing circumstances



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1867 and requirements for and construction related to  
1868 dealers accepting certificates or relying on the  
1869 department's website list in lieu of collecting  
1870 certain taxes; providing criminal penalties for  
1871 certain violations; authorizing the department to  
1872 adopt rules; amending s. 212.08, F.S.; extending the  
1873 expiration date of the sales tax exemption for data  
1874 center property; exempting specified items that assist  
1875 in independent living from the sales tax; amending s.  
1876 212.13, F.S.; revising recordkeeping requirements for  
1877 dealers collecting the sales and use tax; amending s.  
1878 212.15, F.S.; providing that stolen sales tax revenue  
1879 may be aggregated for the purposes of determining the  
1880 grade of certain criminal offenses; creating s.  
1881 212.1833, F.S.; providing a credit against sales taxes  
1882 payable by direct pay permitholders under the Strong  
1883 Families Tax Credit; amending s. 213.053, F.S.;  
1884 authorizing the department to publish a list of  
1885 forwarding agents who have received Florida  
1886 Certificates of Forwarding Agent Address on its  
1887 website; amending s. 220.02, F.S.; specifying the  
1888 order in which corporate income tax credits under the  
1889 Strong Families Tax Credit and the internship tax  
1890 credit are applied; amending s. 220.13, F.S.;  
1891 requiring corporate income taxpayers to add back to  
1892 their taxable income claimed credit amounts under the  
1893 Strong Families Tax Credit and the internship tax  
1894 credit; providing an exception; amending s. 220.186,  
1895 F.S.; providing that a corporate income tax credit



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1896 claimed under the Strong Families Tax Credit is not  
1897 applied in the calculation of the Florida alternative  
1898 minimum tax credit; creating s. 220.1876, F.S.;  
1899 providing a credit against the corporate income tax  
1900 under the Strong Families Tax Credit; specifying  
1901 requirements and procedures for the credit; creating  
1902 s. 220.198, F.S.; providing a short title; defining  
1903 terms; providing a corporate income tax credit for  
1904 qualified businesses employing student interns if  
1905 certain criteria are met; specifying the amount of the  
1906 credit a qualified business may claim per student  
1907 intern; specifying a limit on the credit claimed per  
1908 taxable year; specifying the combined total amount of  
1909 tax credits which may be granted per state fiscal year  
1910 in specified years; requiring that credits be  
1911 allocated on a prorated basis if total approved  
1912 credits exceed the limit; authorizing the department  
1913 to adopt certain rules; authorizing a qualified  
1914 business to carry forward unused credit for a certain  
1915 time; s. 288.106, F.S.; reauthorizing the tax refund  
1916 program for qualified target industry businesses;  
1917 creating s. 402.62, F.S.; creating the Strong Families  
1918 Tax Credit; defining terms; specifying requirements  
1919 for the Department of Children and Families in  
1920 designating eligible charitable organizations;  
1921 specifying requirements for eligible charitable  
1922 organizations receiving contributions; specifying  
1923 duties of the Department of Children and Families;  
1924 specifying a limitation on, and application procedures



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1925 for, the tax credit; specifying requirements and  
1926 procedures for, and restrictions on, the carryforward,  
1927 conveyance, transfer, assignment, and rescindment of  
1928 credits; specifying requirements and procedures for  
1929 the department; providing construction; authorizing  
1930 the department, the Division of Alcoholic Beverages  
1931 and Tobacco of the Department of Business and  
1932 Professional Regulation, and the Department of  
1933 Children and Families to develop a cooperative  
1934 agreement and adopt rules; authorizing certain  
1935 interagency information sharing; creating ss. 561.1212  
1936 and 624.51056, F.S.; providing credits against excise  
1937 taxes on certain alcoholic beverages and the insurance  
1938 premium tax, respectively, under the Strong Families  
1939 Tax Credit; specifying requirements and procedures  
1940 for, and limitations on, the credits; amending s.  
1941 624.509, F.S.; revising the order in which credits are  
1942 taken under that section; providing sales tax  
1943 exemptions for certain clothing, wallets, bags, school  
1944 supplies, personal computers, and personal computer-  
1945 related accessories during a certain timeframe;  
1946 defining terms; specifying locations where the  
1947 exemptions do not apply; authorizing certain dealers  
1948 to opt out of participating in the exemptions, subject  
1949 to certain conditions; authorizing the department to  
1950 adopt emergency rules; providing sales tax exemptions  
1951 for certain disaster preparedness supplies during a  
1952 certain timeframe; specifying locations where the  
1953 exemptions do not apply; authorizing the department to



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1954 adopt emergency rules; reenacting s. 192.0105(3)(a),  
1955 F.S., relating to taxpayer rights, to incorporate the  
1956 amendment made to s. 197.222, F.S., in a reference  
1957 thereto; reenacting s. 193.1557, F.S., relating to  
1958 assessment of property damaged or destroyed by  
1959 Hurricane Michael, to incorporate the amendments made  
1960 to ss. 193.155, 193.1554, and 193.1555, F.S., in  
1961 references thereto; reenacting s. 212.07(1)(c), F.S.,  
1962 relating to the sales, storage, and use tax, to  
1963 incorporate the amendment made to s. 212.06, F.S., in  
1964 a reference thereto; reenacting s. 212.08(18)(f),  
1965 F.S., relating to the sales, rental, use, consumption,  
1966 distribution, and storage tax, to incorporate the  
1967 amendment made to s. 212.13, F.S., in a reference  
1968 thereto; authorizing the department to adopt emergency  
1969 rules; providing for expiration of that authority;  
1970 providing an appropriation; requiring the Florida  
1971 Institute for Child Welfare to provide a certain  
1972 report to the Governor and the Legislature by a  
1973 specified date; providing for severability; providing  
1974 effective dates.