



143252

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/20/2021	.	
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	.	
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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 Effective upon this act becoming a law, section 193.019, Florida Statutes, is repealed.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



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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



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 ~~τ~~
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



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



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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



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,



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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.



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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



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



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



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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



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,



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.



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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



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.



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,



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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



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



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.