

By the Committees on Appropriations; and Finance and Tax

576-04426-21

20217068c1

1                   A bill to be entitled  
2       An act relating to taxation; repealing s. 193.019,  
3       F.S., relating to hospitals and community benefit  
4       reporting; amending s. 193.155, F.S.; adding  
5       exceptions to the definition of the term "change of  
6       ownership" for purposes of a certain homestead  
7       assessment limitation; providing that changes,  
8       additions, or improvements, including ancillary  
9       improvements, to homestead property damaged or  
10      destroyed by misfortune or calamity must be assessed  
11      upon substantial completion; specifying that the  
12      assessed value of the replaced homestead property must  
13      be calculated using the assessed value of the  
14      homestead property on a certain date before the date  
15      on which the damage or destruction was sustained;  
16      providing that certain changes, additions, or  
17      improvements must be reassessed at just value in  
18      subsequent years; amending s. 193.1554, F.S.;  
19      providing that changes, additions, or improvements,  
20      including ancillary improvements, to nonhomestead  
21      residential property damaged or destroyed by  
22      misfortune or calamity must be assessed upon  
23      substantial completion; specifying that the assessed  
24      value of the replaced nonhomestead residential  
25      property must be calculated using the assessed value  
26      of the nonhomestead residential property on a certain  
27      date before the date on which the damage or  
28      destruction was sustained; providing that certain  
29      changes, additions, or improvements must be reassessed

576-04426-21

20217068c1

30 at just value in subsequent years; amending s.  
31 193.1555, F.S.; providing that changes, additions, or  
32 improvements, including ancillary improvements, to  
33 certain nonresidential real property damaged or  
34 destroyed by misfortune or calamity must be assessed  
35 upon substantial completion; specifying that the  
36 assessed value of the replaced nonresidential real  
37 property shall be calculated using the assessed value  
38 of the residential and nonresidential real property on  
39 a certain date before the date on which the damage or  
40 destruction was sustained; providing that certain  
41 changes, additions, or improvements must be reassessed  
42 at just value in subsequent years; providing  
43 construction and applicability; amending s. 196.196,  
44 F.S.; specifying that portions of property not used  
45 for certain purposes are not exempt from ad valorem  
46 taxation; specifying that exemptions for certain  
47 portions of property from ad valorem taxation are not  
48 affected so long as such portions of property are used  
49 for specified purposes; providing applicability and  
50 construction; amending s. 196.1978, F.S.; exempting  
51 certain multifamily projects from ad valorem taxation;  
52 making technical changes; amending s. 196.198, F.S.;  
53 providing that improvements to real property are  
54 deemed owned by certain educational institutions for  
55 purposes of the educational exemption from ad valorem  
56 taxation if certain criteria are met; providing that  
57 such educational institutions shall receive the full  
58 benefit of the exemption; requiring the property owner

576-04426-21

20217068c1

59 to make certain disclosures to the educational  
60 institution; exempting certain property owned by a  
61 house of public worship from ad valorem taxation;  
62 providing construction; amending s. 196.199, F.S.;  
63 exempting municipal property used for a motorsports  
64 entertainment complex from ad valorem taxation if  
65 certain criteria are met; providing applicability;  
66 providing for expiration; amending s. 197.222, F.S.;  
67 requiring, rather than authorizing, tax collectors to  
68 accept late payments of prepaid property taxes within  
69 a certain timeframe; deleting a late payment penalty;  
70 amending s. 201.08, F.S.; providing that modifications  
71 of certain original documents for certain purposes on  
72 which documentary stamp taxes were previously paid are  
73 not renewals and are not subject to the documentary  
74 stamp tax; creating s. 211.0252, F.S.; providing  
75 credits against oil and gas production taxes under the  
76 Strong Families Tax Credit; amending s. 211.3106,  
77 F.S.; specifying the severance tax rate for a certain  
78 heavy mineral under certain circumstances; amending s.  
79 212.06, F.S.; revising the definition of the term  
80 "dealer"; revising a condition for a sales tax  
81 exception for tangible personal property imported,  
82 produced, or manufactured in this state for export;  
83 defining terms; specifying application requirements  
84 and procedures for a forwarding agent to apply for a  
85 Florida Certificate of Forwarding Agent Address from  
86 the Department of Revenue; requiring forwarding agents  
87 receiving such certificate to register as dealers for

576-04426-21

20217068c1

88 purposes of the sales and use tax; specifying  
89 requirements for sales tax remittance and for  
90 recordkeeping; specifying the timeframe for expiration  
91 of certificates and procedures for renewal; requiring  
92 forwarding agents to update information; requiring the  
93 department to verify certain information; authorizing  
94 the department to suspend or revoke certificates under  
95 certain circumstances; requiring the department to  
96 provide a list on its website of forwarding agents who  
97 have received certificates; providing circumstances  
98 and requirements for and construction related to  
99 dealers accepting certificates or relying on the  
100 department's website list in lieu of collecting  
101 certain taxes; providing criminal penalties for  
102 certain violations; authorizing the department to  
103 adopt rules; amending s. 212.08, F.S.; extending the  
104 expiration date of the sales tax exemption for data  
105 center property; exempting specified items that assist  
106 in independent living from the sales tax; amending s.  
107 212.13, F.S.; revising recordkeeping requirements for  
108 dealers collecting the sales and use tax; amending s.  
109 212.15, F.S.; providing that stolen sales tax revenue  
110 may be aggregated for the purposes of determining the  
111 grade of certain criminal offenses; creating s.  
112 212.1833, F.S.; providing a credit against sales taxes  
113 payable by direct pay permitholders under the Strong  
114 Families Tax Credit; amending s. 213.053, F.S.;  
115 authorizing the department to publish a list of  
116 forwarding agents who have received Florida

576-04426-21

20217068c1

117 Certificates of Forwarding Agent Address on its  
118 website; amending s. 220.02, F.S.; specifying the  
119 order in which corporate income tax credits under the  
120 Strong Families Tax Credit and the internship tax  
121 credit are applied; amending s. 220.13, F.S.;  
122 requiring corporate income taxpayers to add back to  
123 their taxable income claimed credit amounts under the  
124 Strong Families Tax Credit and the internship tax  
125 credit; providing an exception; amending s. 220.186,  
126 F.S.; providing that a corporate income tax credit  
127 claimed under the Strong Families Tax Credit is not  
128 applied in the calculation of the Florida alternative  
129 minimum tax credit; creating s. 220.1876, F.S.;

130 providing a credit against the corporate income tax  
131 under the Strong Families Tax Credit; specifying  
132 requirements and procedures for the credit; creating  
133 s. 220.198, F.S.; providing a short title; defining  
134 terms; providing a corporate income tax credit for  
135 qualified businesses employing student interns if  
136 certain criteria are met; specifying the amount of the  
137 credit a qualified business may claim per student  
138 intern; specifying a limit on the credit claimed per  
139 taxable year; specifying the combined total amount of  
140 tax credits which may be granted per state fiscal year  
141 in specified years; requiring that credits be  
142 allocated on a prorated basis if total approved  
143 credits exceed the limit; authorizing the department  
144 to adopt certain rules; authorizing a qualified  
145 business to carry forward unused credit for a certain

576-04426-21

20217068c1

146 time; s. 288.106, F.S.; reauthorizing the tax refund  
147 program for qualified target industry businesses;  
148 creating s. 402.62, F.S.; creating the Strong Families  
149 Tax Credit; defining terms; specifying requirements  
150 for the Department of Children and Families in  
151 designating eligible charitable organizations;  
152 specifying requirements for eligible charitable  
153 organizations receiving contributions; specifying  
154 duties of the Department of Children and Families;  
155 specifying a limitation on, and application procedures  
156 for, the tax credit; specifying requirements and  
157 procedures for, and restrictions on, the carryforward,  
158 conveyance, transfer, assignment, and rescindment of  
159 credits; specifying requirements and procedures for  
160 the department; providing construction; authorizing  
161 the department, the Division of Alcoholic Beverages  
162 and Tobacco of the Department of Business and  
163 Professional Regulation, and the Department of  
164 Children and Families to develop a cooperative  
165 agreement and adopt rules; authorizing certain  
166 interagency information sharing; creating ss. 561.1212  
167 and 624.51056, F.S.; providing credits against excise  
168 taxes on certain alcoholic beverages and the insurance  
169 premium tax, respectively, under the Strong Families  
170 Tax Credit; specifying requirements and procedures  
171 for, and limitations on, the credits; amending s.  
172 624.509, F.S.; revising the order in which credits are  
173 taken under that section; providing sales tax  
174 exemptions for certain clothing, wallets, bags, school

576-04426-21

20217068c1

175 supplies, personal computers, and personal computer-  
176 related accessories during a certain timeframe;  
177 defining terms; specifying locations where the  
178 exemptions do not apply; authorizing certain dealers  
179 to opt out of participating in the exemptions, subject  
180 to certain conditions; authorizing the department to  
181 adopt emergency rules; providing sales tax exemptions  
182 for certain disaster preparedness supplies during a  
183 certain timeframe; specifying locations where the  
184 exemptions do not apply; authorizing the department to  
185 adopt emergency rules; reenacting s. 192.0105(3)(a),  
186 F.S., relating to taxpayer rights, to incorporate the  
187 amendment made to s. 197.222, F.S., in a reference  
188 thereto; reenacting s. 193.1557, F.S., relating to  
189 assessment of property damaged or destroyed by  
190 Hurricane Michael, to incorporate the amendments made  
191 to ss. 193.155, 193.1554, and 193.1555, F.S., in  
192 references thereto; reenacting s. 212.07(1)(c), F.S.,  
193 relating to the sales, storage, and use tax, to  
194 incorporate the amendment made to s. 212.06, F.S., in  
195 a reference thereto; reenacting s. 212.08(18)(f),  
196 F.S., relating to the sales, rental, use, consumption,  
197 distribution, and storage tax, to incorporate the  
198 amendment made to s. 212.13, F.S., in a reference  
199 thereto; authorizing the department to adopt emergency  
200 rules; providing for expiration of that authority;  
201 providing an appropriation; requiring the Florida  
202 Institute for Child Welfare to provide a certain  
203 report to the Governor and the Legislature by a

576-04426-21

20217068c1

204 specified date; providing for severability; providing  
205 effective dates.

206

207 Be It Enacted by the Legislature of the State of Florida:

208

209 Section 1. Effective upon this act becoming a law, section  
210 193.019, Florida Statutes, is repealed.

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

214 193.155 Homestead assessments.—Homestead property shall be  
215 assessed at just value as of January 1, 1994. Property receiving  
216 the homestead exemption after January 1, 1994, shall be assessed  
217 at just value as of January 1 of the year in which the property  
218 receives the exemption unless the provisions of subsection (8)  
219 apply.

220 (3) (a) Except as provided in this subsection or subsection  
221 (8), property assessed under this section shall be assessed at  
222 just value as of January 1 of the year following a change of  
223 ownership. Thereafter, the annual changes in the assessed value  
224 of the property are subject to the limitations in subsections  
225 (1) and (2). For the purpose of this section, a change of  
226 ownership means any sale, foreclosure, or transfer of legal  
227 title or beneficial title in equity to any person, except if any  
228 of the following apply:

229 1. Subsequent to the change or transfer, the same person is  
230 entitled to the homestead exemption as was previously entitled  
231 and:

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



576-04426-21

20217068c1

233           b. The transfer is between legal and equitable title or  
234 equitable and equitable title and no additional person applies  
235 for a homestead exemption on the property;

236           c. The change or transfer is by means of an instrument in  
237 which the owner is listed as both grantor and grantee of the  
238 real property and one or more other individuals are additionally  
239 named as grantee. However, if any individual who is additionally  
240 named as a grantee applies for a homestead exemption on the  
241 property, the application is considered a change of ownership;  
242 ~~or~~

243           d. The change or transfer is by means of an instrument in  
244 which the owner entitled to the homestead exemption is listed as  
245 both grantor and grantee of the real property and one or more  
246 other individuals, all of whom held title as joint tenants with  
247 rights of survivorship with the owner, are named only as  
248 grantors and are removed from the title; or

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

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

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

256           4. Upon the death of the owner, the transfer is between the  
257 owner and another who is a permanent resident and who is legally  
258 or naturally dependent upon the owner; or

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

261           a. Multiple owners hold title as joint tenants with rights

576-04426-21

20217068c1

262 of survivorship;

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

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

266 d. Subsequent to the transfer, the surviving owner or  
267 owners previously entitled to and receiving the homestead  
268 exemption continue to be entitled to and receive the homestead  
269 exemption.

270 (4)

271 (b)1. Changes, additions, or improvements that replace all  
272 or a portion of homestead property, including ancillary  
273 improvements, damaged or destroyed by misfortune or calamity  
274 shall be assessed upon substantial completion as provided in  
275 this paragraph. Such assessment must be calculated using shall  
276 not increase the homestead property's assessed value as of the  
277 January 1 immediately before the date on which the damage or  
278 destruction was sustained, subject to the assessment limitations  
279 in subsections (1) and (2), when:

280 a. The square footage of the homestead property as changed  
281 or improved does not exceed 110 percent of the square footage of  
282 the homestead property before the damage or destruction; or-

283 b. Additionally, the homestead property's assessed value  
284 shall not increase if The total square footage of the homestead  
285 property as changed or improved does not exceed 1,500 square  
286 feet. ~~Changes, additions, or improvements that do not cause the~~  
287 ~~total to exceed 110 percent of the total square footage of the~~  
288 ~~homestead property before the damage or destruction or that do~~  
289 ~~not cause the total to exceed 1,500 total square feet shall be~~  
290 ~~reassessed as provided under subsection (1).~~

576-04426-21

20217068c1

291       2. The homestead property's assessed value must ~~shall~~ be  
292 increased by the just value of that portion of the changed or  
293 improved homestead property which is in excess of 110 percent of  
294 the square footage of the homestead property before the damage  
295 or destruction or of that portion exceeding 1,500 square feet.

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

301       4. Changes, additions, or improvements assessed pursuant to  
302 this paragraph must be reassessed pursuant to subsection (1) in  
303 subsequent years. This paragraph applies to changes, additions,  
304 or improvements commenced within 3 years after the January 1  
305 following the damage or destruction of the homestead.

306       Section 3. Paragraph (b) of subsection (6) of section  
307 193.1554, Florida Statutes, is amended to read:

308       193.1554 Assessment of nonhomestead residential property.-

309       (6)

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

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

576-04426-21

20217068c1

320 improved does not exceed 110 percent of the square footage of  
321 the property before the damage or destruction; or.

322 b. ~~Additionally, the property's assessed value shall not~~  
323 ~~increase if~~ The total square footage of the property as changed  
324 or improved does not exceed 1,500 square feet. ~~Changes,~~  
325 ~~additions, or improvements that do not cause the total to exceed~~  
326 ~~110 percent of the total square footage of the property before~~  
327 ~~the damage or destruction or that do not cause the total to~~  
328 ~~exceed 1,500 total square feet shall be reassessed as provided~~  
329 ~~under subsection (3).~~

330 2. The property's assessed value must ~~shall~~ be increased by  
331 the just value of that portion of the changed or improved  
332 property which is in excess of 110 percent of the square footage  
333 of the property before the damage or destruction or of that  
334 portion exceeding 1,500 square feet.

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

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

345 Section 4. Paragraph (b) of subsection (6) of section  
346 193.1555, Florida Statutes, is amended to read:

347 193.1555 Assessment of certain residential and  
348 nonresidential real property.—

576-04426-21

20217068c1

349 (6)

350 (b)1. Changes, additions, or improvements that replace all  
351 or a portion of nonresidential real property, including  
352 ancillary improvements, damaged or destroyed by misfortune or  
353 calamity must be assessed upon substantial completion as  
354 provided in this paragraph. Such assessment must be calculated  
355 using ~~shall not increase~~ the nonresidential real property's  
356 assessed value as of the January 1 immediately before the date  
357 on which the damage or destruction was sustained, subject to the  
358 assessment limitations in subsections (3) and (4), when:

359 a. The square footage of the property as changed or  
360 improved does not exceed 110 percent of the square footage of  
361 the property before the damage or destruction; and

362 b. The changes, additions, or improvements do not change  
363 the property's character or use. ~~Changes, additions, or~~  
364 ~~improvements that do not cause the total to exceed 110 percent~~  
365 ~~of the total square footage of the property before the damage or~~  
366 ~~destruction and do not change the property's character or use~~  
367 ~~shall be reassessed as provided under subsection (3).~~

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

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

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

576-04426-21

20217068c1

378 this paragraph must be reassessed pursuant to subsection (3) in  
379 subsequent years. This paragraph applies to changes, additions,  
380 or improvements commenced within 3 years after the January 1  
381 following the damage or destruction of the property.

382 Section 5. (1) The amendments made by this act to ss.  
383 193.155(4), 193.1554, and 193.1555, Florida Statutes, are  
384 remedial and clarifying in nature, but the amendments may not  
385 affect any assessment for tax rolls before 2021 unless the  
386 assessment is under review by a value adjustment board or a  
387 Florida court as of July 1, 2021. If changes, additions, or  
388 improvements that replaced all or a portion of property damaged  
389 or destroyed by misfortune or calamity were not assessed in  
390 accordance with this act as of the January 1 immediately after  
391 they were substantially completed, the property appraiser must  
392 determine the assessment for the year they were substantially  
393 completed and recalculate the just and assessed value for each  
394 subsequent year so that the 2021 tax roll and subsequent tax  
395 rolls will be corrected.

396 (2) The amendments made by this act to ss. 193.155(4),  
397 193.1554, and 193.1555, Florida Statutes, apply to assessments  
398 made on or after January 1, 2021.

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

401 196.196 Determining whether property is entitled to  
402 charitable, religious, scientific, or literary exemption.-

403 (2) Only those portions of property used predominantly for  
404 charitable, religious, scientific, or literary purposes are  
405 ~~shall be exempt.~~ The portions of property which are not  
406 predominantly used for charitable, religious, scientific, or

576-04426-21

20217068c1

407 literary purposes are not exempt. An exemption for the portions  
408 of property used for charitable, religious, scientific, or  
409 literary purposes is not affected so long as the predominant use  
410 of such property is for charitable, religious, scientific, or  
411 literary purposes. In no event shall an incidental use of  
412 property either qualify such property for an exemption or impair  
413 the exemption of an otherwise exempt property.

414 Section 7. The amendment made by this act to s. 196.196,  
415 Florida Statutes, first applies to the 2022 tax roll and does  
416 not provide a basis for an assessment of any tax not paid or  
417 create a right to a refund or credit of any tax paid before July  
418 1, 2021.

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

421 196.1978 Affordable housing property exemption.—

422 (2) (a) Notwithstanding ss. 196.195 and 196.196, property in  
423 a multifamily project that meets the requirements of this  
424 paragraph is considered property used for a charitable purpose  
425 and is exempt ~~shall receive a 50 percent discount from the~~  
426 ~~amount of ad valorem tax otherwise owed~~ beginning with the  
427 January 1 assessment after the 15th completed year of the term  
428 of the recorded agreement on those portions of the affordable  
429 housing property that provide housing to natural persons or  
430 families meeting the extremely-low-income, very-low-income, or  
431 low-income limits specified in s. 420.0004. The multifamily  
432 project must:

433 1. Contain more than 70 units that are used to provide  
434 affordable housing to natural persons or families meeting the  
435 extremely-low-income, very-low-income, or low-income limits

576-04426-21

20217068c1

436 specified in s. 420.0004; and

437 2. Be subject to an agreement with the Florida Housing  
438 Finance Corporation recorded in the official records of the  
439 county in which the property is located to provide affordable  
440 housing to natural persons or families meeting the extremely-  
441 low-income, very-low-income, or low-income limits specified in  
442 s. 420.0004.

443

444 This exemption ~~discount~~ terminates if the property no longer  
445 serves extremely-low-income, very-low-income, or low-income  
446 persons pursuant to the recorded agreement.

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

450 (c) The property appraiser shall apply the exemption to  
451 ~~discount by reducing the taxable value on~~ those portions of the  
452 affordable housing property that provide housing to natural  
453 persons or families meeting the extremely-low-income, very-low-  
454 income, or low-income limits specified in s. 420.0004 before  
455 certifying the tax roll to the tax collector.

456 1. ~~The property appraiser shall first ascertain all other~~  
457 ~~applicable exemptions, including exemptions provided pursuant to~~  
458 ~~local option, and deduct all other exemptions from the assessed~~  
459 ~~value.~~

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

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

464 4. ~~The property appraiser shall place the discounted amount~~



576-04426-21

20217068c1

465 ~~on the tax roll when it is extended.~~

466 Section 9. Section 196.198, Florida Statutes, is amended to  
467 read:

468 196.198 Educational property exemption.—Educational  
469 institutions within this state and their property used by them  
470 or by any other exempt entity or educational institution  
471 exclusively for educational purposes are exempt from taxation.

472 (1) Sheltered workshops providing rehabilitation and  
473 retraining of individuals who have disabilities and exempted by  
474 a certificate under s. (d) of the federal Fair Labor Standards  
475 Act of 1938, as amended, are declared wholly educational in  
476 purpose and are exempt from certification, accreditation, and  
477 membership requirements set forth in s. 196.012.

478 (2) Those portions of property of college fraternities and  
479 sororities certified by the president of the college or  
480 university to the appropriate property appraiser as being  
481 essential to the educational process are exempt from ad valorem  
482 taxation.

483 (3) The use of property by public fairs and expositions  
484 chartered by chapter 616 is presumed to be an educational use of  
485 such property and is exempt from ad valorem taxation to the  
486 extent of such use.

487 (4) Property used exclusively for educational purposes  
488 shall be deemed owned by an educational institution if the  
489 entity owning 100 percent of the educational institution is  
490 owned by the identical persons who own the property, or if the  
491 entity owning 100 percent of the educational institution and the  
492 entity owning the property are owned by the identical natural  
493 persons.

576-04426-21

20217068c1

494       (5) Land, buildings, and other improvements to real  
495 property used exclusively for educational purposes shall be  
496 deemed owned by an educational institution if the entity owning  
497 100 percent of the land is a nonprofit entity and the land is  
498 used, under a ground lease or other contractual arrangement, by  
499 an educational institution that owns the buildings and other  
500 improvements to the real property, is a nonprofit entity under  
501 s. 501(c)(3) of the Internal Revenue Code, and provides  
502 education limited to students in prekindergarten through grade  
503 8.

504       (6) Land, buildings, and other improvements to real  
505 property used exclusively for educational purposes are deemed  
506 owned by an educational institution if the educational  
507 institution that currently uses the land, buildings, and other  
508 improvements for educational purposes is an educational  
509 institution described in s. 212.0602, and, under a lease, the  
510 educational institution is responsible for any taxes owed and  
511 for ongoing maintenance and operational expenses for the land,  
512 buildings, and other improvements. For such leasehold  
513 properties, the educational institution shall receive the full  
514 benefit of the exemption. The owner of the property shall  
515 disclose to the educational institution the full amount of the  
516 benefit derived from the exemption and the method for ensuring  
517 that the educational institution receives the benefit.

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

522       (8) If legal title to property is held by a governmental

576-04426-21

20217068c1

523 agency that leases the property to a lessee, the property shall  
524 be deemed to be owned by the governmental agency and used  
525 exclusively for educational purposes if the governmental agency  
526 continues to use such property exclusively for educational  
527 purposes pursuant to a sublease or other contractual agreement  
528 with that lessee.

529 (9) If the title to land is held by the trustee of an  
530 irrevocable inter vivos trust and if the trust grantor owns 100  
531 percent of the entity that owns an educational institution that  
532 is using the land exclusively for educational purposes, the land  
533 is deemed to be property owned by the educational institution  
534 for purposes of this exemption.

535 (10) Property owned by an educational institution shall be  
536 deemed to be used for an educational purpose if the institution  
537 has taken affirmative steps to prepare the property for  
538 educational use. The term "affirmative steps" means  
539 environmental or land use permitting activities, creation of  
540 architectural plans or schematic drawings, land clearing or site  
541 preparation, construction or renovation activities, or other  
542 similar activities that demonstrate commitment of the property  
543 to an educational use.

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

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

551 196.199 Government property exemption.—

576-04426-21

20217068c1

552 (1) Property owned and used by the following governmental  
553 units shall be exempt from taxation under the following  
554 conditions:

555 (e) All property of a municipality used for a motorsports  
556 entertainment complex, as defined in s. 288.1171(1), is exempt  
557 from ad valorem taxation, if the municipality is liable for  
558 payment of such ad valorem taxation pursuant to a lease  
559 agreement entered into before January 1, 2020. This paragraph  
560 does not apply to property for which the motorsports  
561 entertainment complex or other tenant is liable for payment of  
562 such ad valorem taxation. This paragraph expires January 1,  
563 2033.

564 Section 12. Paragraph (a) of subsection (1) of section  
565 197.222, Florida Statutes, is amended to read:

566 197.222 Prepayment of estimated tax by installment method.—

567 (1) Taxes collected pursuant to this chapter may be prepaid  
568 in installments as provided in this section. A taxpayer may  
569 elect to prepay by installments for each tax notice for taxes  
570 estimated to be more than \$100. A taxpayer who elects to prepay  
571 shall make payments based upon an estimated tax equal to the  
572 actual taxes levied upon the subject property in the prior year.  
573 In order to prepay by installments, the taxpayer must complete  
574 and file an application for each tax notice with the tax  
575 collector on or before April 30 of the year in which the  
576 taxpayer elects to prepay the taxes. After submission of an  
577 initial application, a taxpayer is not required to submit  
578 additional annual applications as long as he or she continues to  
579 elect to prepay taxes in installments. However, if in any year  
580 the taxpayer does not so elect, reapplication is required for a

576-04426-21

20217068c1

581 subsequent election. Installment payments shall be made  
582 according to the following schedule:

583 (a) The first payment of one-quarter of the total amount of  
584 estimated taxes due must be made by June 30 of the year in which  
585 the taxes are assessed. A 6 percent discount applied against the  
586 amount of the installment shall be granted for such payment. The  
587 tax collector shall ~~may~~ accept a late payment of the first  
588 installment through July 31, ~~and the late payment must be~~  
589 ~~accompanied by a penalty of 5 percent of the amount of the~~  
590 ~~installment due.~~

591 Section 13. Subsection (5) of section 201.08, Florida  
592 Statutes, is amended to read:

593 201.08 Tax on promissory or nonnegotiable notes, written  
594 obligations to pay money, or assignments of wages or other  
595 compensation; exception.—

596 (5) For purposes of this section, a renewal shall only  
597 include modifications of an original document which change the  
598 terms of the indebtedness evidenced by the original document by  
599 adding one or more obligors, increasing the principal balance,  
600 or changing the interest rate, maturity date, or payment terms.  
601 Modifications to documents which do not modify the terms of the  
602 indebtedness evidenced such as those given or recorded to  
603 correct error; modify covenants, conditions, or terms unrelated  
604 to the debt; sever a lien into separate liens; provide for  
605 additional, substitute, or further security for the  
606 indebtedness; consolidate indebtedness or collateral; add,  
607 change, or delete guarantors; or which substitute a new  
608 mortgagee or payee are not renewals and are not subject to tax  
609 pursuant to this section. A modification of an original

576-04426-21

20217068c1

610 document, on which tax under this section was previously paid,  
611 for the sole purpose of changing the interest rate due to the  
612 discontinuation of an index to which the original interest rate  
613 is referenced is not a renewal and is not subject to tax  
614 pursuant to this section. If the taxable amount of a mortgage is  
615 limited by language contained in the mortgage or by the  
616 application of rules limiting the tax base when there is  
617 collateral in more than one state, then a modification which  
618 changes such limitation or tax base shall be taxable only to the  
619 extent of any increase in the limitation or tax base  
620 attributable to such modification. This subsection shall not be  
621 interpreted to exempt from taxation an original mortgage that  
622 would otherwise be subject to tax pursuant to paragraph (1)(b).

623 Section 14. Section 211.0252, Florida Statutes, is created  
624 to read:

625 211.0252 Credit for contributions to eligible charitable  
626 organizations.—Beginning January 1, 2022, there is allowed a  
627 credit of 100 percent of an eligible contribution made to an  
628 eligible charitable organization under s. 402.62 against any tax  
629 due under s. 211.02 or s. 211.025. However, the combined credit  
630 allowed under this section and s. 211.0251 may not exceed 50  
631 percent of the tax due on the return on which the credit is  
632 taken. If the combined credit allowed under this section and s.  
633 211.0251 exceeds 50 percent of the tax due on the return, the  
634 credit must first be taken under s. 211.0251. Any remaining  
635 liability must be taken under this section, but may not exceed  
636 50 percent of the tax due. For purposes of the distributions of  
637 tax revenue under s. 211.06, the department shall disregard any  
638 tax credits allowed under this section to ensure that any

576-04426-21

20217068c1

639 reduction in tax revenue received which is attributable to the  
640 tax credits results only in a reduction in distributions to the  
641 General Revenue Fund. Section 402.62 applies to the credit  
642 authorized by this section.

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

646 211.3106 Levy of tax on severance of heavy minerals; rate,  
647 basis, and distribution of tax.—

648 (3)

649 (e) If ~~In the event~~ the producer price index for titanium  
650 dioxide is discontinued or can no longer be calculated, then a  
651 comparable index must ~~shall~~ be selected by the department and  
652 adopted by rule. If there is no comparable index, the tax rate  
653 for the immediately preceding year must be used.

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

658 212.06 Sales, storage, use tax; collectible from dealers;  
659 "dealer" defined; dealers to collect from purchasers;  
660 legislative intent as to scope of tax.—

661 (2)

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

666 (5) (a)1. Except as provided in subparagraph 2., it is not  
667 the intention of this chapter to levy a tax upon tangible

576-04426-21

20217068c1

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

691 2.a. Notwithstanding subparagraph 1., a tax is levied on  
692 each sale of tangible personal property to be transported to a  
693 cooperating state as defined in sub-subparagraph c., at the rate  
694 specified in sub-subparagraph d. However, a Florida dealer is  
695 ~~will be~~ relieved from the requirements of collecting taxes  
696 pursuant to this subparagraph if the Florida dealer obtains from



576-04426-21

20217068c1

697 the purchaser an affidavit providing ~~setting forth~~ the  
698 purchaser's name, address, state taxpayer identification number,  
699 and a statement that the purchaser is aware of his or her  
700 state's use tax laws, is a registered dealer in Florida or  
701 another state, or is purchasing the tangible personal property  
702 for resale or is otherwise not required to pay the tax on the  
703 transaction. The department may, by rule, provide a form to be  
704 used for the purposes of this sub-subparagraph ~~set forth herein~~.

705 b. For purposes of this subparagraph, the term "a  
706 cooperating state" means a state ~~is one~~ determined by the  
707 executive director of the department to cooperate satisfactorily  
708 with this state in collecting taxes on remote sales. To be  
709 determined a cooperating state, a ~~No~~ state must meet ~~shall be so~~  
710 ~~determined unless it meets~~ all the following minimum  
711 requirements:

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

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

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

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

576-04426-21

20217068c1

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

731 c. For purposes of this subparagraph, the term "sales of  
732 tangible personal property to be transported to a cooperating  
733 state" means remote sales to a person who is in the cooperating  
734 state at the time the order is executed, from a dealer who  
735 receives that order in this state.

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

741 e. The tax levied by sub-subparagraph a., when collected,  
742 shall be held in the State Treasury in trust for the benefit of  
743 the cooperating state and shall be paid to it at a time agreed  
744 upon between the department, acting for this state, and the  
745 cooperating state or the department or agency designated by it  
746 to act for it; however, such payment shall in no event be made  
747 later than 30 days from the last day of the calendar quarter  
748 after the tax was collected. Funds held in trust for the benefit  
749 of a cooperating state are ~~shall~~ not ~~be~~ subject to the service  
750 charges imposed by s. 215.20.

751 f. The department is authorized to perform such acts and to  
752 provide such cooperation to a cooperating state with reference  
753 to the tax levied by sub-subparagraph a. as is required of the  
754 cooperating state by sub-subparagraph b.

576-04426-21

20217068c1

755 g. In furtherance of this act, dealers selling tangible  
756 personal property for delivery in another state shall make  
757 available to the department, upon request of the department,  
758 records of all tangible personal property so sold. Such records  
759 must ~~shall~~ include a description of the property, the name and  
760 address of the purchaser, the name and address of the person to  
761 whom the property was sent, the purchase price of the property,  
762 information regarding whether sales tax was paid in this state  
763 on the purchase price, and such other information as the  
764 department may by rule prescribe.

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

766 a. "Certificate" means a Florida Certificate of Forwarding  
767 Agent Address.

768 b. "Facilitating" means preparation for or arranging for  
769 export.

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

773 d. "NAICS" means those classifications contained in the  
774 North American Industry Classification System as published in  
775 2007 by the Office of Management and Budget, Executive Office of  
776 the President.

777 e. "Principal business activity" means the activity from  
778 which the person or business derives the highest percentage of  
779 its total receipts.

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

782 3. Each application must include:

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

576-04426-21

20217068c1

- 784        b. A certification that:
- 785            (I) The tangible personal property delivered to the
- 786 designated address for export originates with a United States
- 787 vendor;
- 788            (II) The tangible personal property delivered to the
- 789 designated address for export is irrevocably committed to export
- 790 out of the United States through a continuous and unbroken
- 791 exportation process; and
- 792            (III) The designated address is used exclusively by the
- 793 forwarding agent for such export.
- 794        c. A copy of the forwarding agent's last filed federal
- 795 income tax return showing the entity's principal business
- 796 activity classified under NAICS code 488510, except as provided
- 797 under subparagraph 4. or subparagraph 5.
- 798        d. A statement of the total revenues of the forwarding
- 799 agent.
- 800        e. A statement of the amount of revenues associated with
- 801 international export of the forwarding agent.
- 802        f. A description of all business activity that occurs at
- 803 the designated address.
- 804        g. The name and contact information of a designated contact
- 805 person of the forwarding agent.
- 806        h. The forwarding agent's website address.
- 807        i. Any additional information the department requires by
- 808 rule to demonstrate eligibility for the certificate and a
- 809 signature attesting to the validity of the information provided.
- 810        4. An applicant that has not filed a federal return for the
- 811 preceding tax year under NAICS code 488510 shall provide all of
- 812 the following:

576-04426-21

20217068c1

- 813       a. A statement of estimated total revenues.
- 814       b. A statement of estimated revenues associated with  
815 international export.
- 816       c. The NAICS code under which the forwarding agent intends  
817 to file a federal return.
- 818       5. If an applicant does not file a federal return  
819 identifying a NAICS code, the applicant shall provide  
820 documentation to support that its principal business activity is  
821 that of a forwarding agent and that the applicant is otherwise  
822 eligible for the certificate.
- 823       6. A forwarding agent that applies for and receives a  
824 certificate shall register as a dealer with the department.
- 825       7. A forwarding agent shall remit the tax imposed under  
826 this chapter on any tangible personal property shipped to the  
827 designated forwarding agent address if no tax was collected and  
828 the tangible personal property remained in this state or if  
829 delivery to the purchaser or purchaser's representative occurs  
830 in this state. This subparagraph does not prohibit the  
831 forwarding agent from collecting such tax from the consumer of  
832 the tangible personal property.
- 833       8. A forwarding agent shall maintain the following records:
- 834       a. Copies of sales invoices or receipts between the vendor  
835 and the consumer when provided by the vendor to the forwarding  
836 agent. If sales invoices or receipts are not provided to the  
837 forwarding agent, the forwarding agent must maintain export  
838 documentation evidencing the value of the purchase consistent  
839 with the federal Export Administration Regulations, 15 C.F.R.  
840 parts 730-774.
- 841       b. Copies of federal returns evidencing the forwarding

576-04426-21

20217068c1

842 agent's NAICS principal business activity code.

843 c. Copies of invoices or other documentation evidencing  
844 shipment to the forwarding agent.

845 d. Invoices between the forwarding agent and the consumer  
846 or other documentation evidencing the ship-to destination  
847 outside the United States.

848 e. Invoices for foreign postal or transportation services.

849 f. Bills of lading.

850 g. Any other export documentation.

851

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

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

857 a. At least 30 days before expiration, a new application  
858 must be submitted to renew the certificate and the application  
859 must contain the information required in subparagraph 3. Upon  
860 application for renewal, the certificate is subject to the  
861 review and reissuance procedures prescribed by this chapter and  
862 department rule.

863 b. Each forwarding agent shall update its application  
864 information annually or within 30 days after any material  
865 change.

866 c. The department shall verify that the forwarding agent is  
867 actively engaged in facilitating the international export of  
868 tangible personal property.

869 d. The department may suspend or revoke the certificate of  
870 any forwarding agent that fails to respond within 30 days to a

576-04426-21

20217068c1

871 written request for information regarding its business  
872 transactions.

873 10. The department shall provide a list on the department's  
874 website of forwarding agents that have applied for and received  
875 a Florida Certificate of Forwarding Agent Address from the  
876 department. The list must include a forwarding agent's entity  
877 name, address, and expiration date as provided on the Florida  
878 Certificate of Forwarding Agent Address.

879 11. A dealer may accept a copy of the forwarding agent's  
880 certificate or rely on the list of forwarding agents' names and  
881 addresses on the department's website in lieu of collecting the  
882 tax imposed under this chapter when the property is required by  
883 terms of the sale to be shipped to the designated address on the  
884 certificate. A dealer who accepts a valid copy of a certificate  
885 or relies on the list of forwarding agents' names and addresses  
886 on the department's website in good faith and ships purchased  
887 tangible personal property to the address on the certificate is  
888 not liable for any tax due on sales made during the effective  
889 dates indicated on the certificate.

890 12. The department may revoke a forwarding agent's  
891 certificate for noncompliance with this paragraph. Any person  
892 found to fraudulently use the address on the certificate for the  
893 purpose of evading tax is subject to the penalties provided in  
894 s. 212.085.

895 13. The department may adopt rules to administer this  
896 paragraph, including, but not limited to, rules relating to  
897 procedures, application and eligibility requirements, and forms.

898 (c)1. Notwithstanding the provisions of paragraph (a), it  
899 is not the intention of this chapter to levy a tax on the sale

576-04426-21

20217068c1

900 of tangible personal property to a nonresident dealer who does  
901 not hold a Florida sales tax registration, provided such  
902 nonresident dealer furnishes the seller a statement declaring  
903 that the tangible personal property will be transported outside  
904 this state by the nonresident dealer for resale and for no other  
905 purpose. The statement must ~~shall~~ include, but not be limited  
906 to, the nonresident dealer's name, address, applicable passport  
907 or visa number, arrival-departure card number, and evidence of  
908 authority to do business in the nonresident dealer's home state  
909 or country, such as his or her business name and address,  
910 occupational license number, if applicable, or any other  
911 suitable requirement. The statement must ~~shall~~ be signed by the  
912 nonresident dealer and must ~~shall~~ include the following  
913 sentence: "Under penalties of perjury, I declare that I have  
914 read the foregoing, and the facts alleged are true to the best  
915 of my knowledge and belief."

916 2. The burden of proof of subparagraph 1. rests with the  
917 seller, who must retain the proper documentation to support the  
918 exempt sale. The exempt transaction is subject to verification  
919 by the department.

920 (d) ~~(e)~~ Notwithstanding ~~the provisions of~~ paragraph (a), it  
921 is not the intention of this chapter to levy a tax on the sale  
922 by a printer to a nonresident print purchaser of material  
923 printed by that printer for that nonresident print purchaser  
924 when the print purchaser does not furnish the printer a resale  
925 certificate containing a sales tax registration number but does  
926 furnish to the printer a statement declaring that such material  
927 will be resold by the nonresident print purchaser.

928 Section 17. Paragraph (s) of subsection (5) of section



576-04426-21

20217068c1

929 212.08, Florida Statutes, is amended to read:

930 212.08 Sales, rental, use, consumption, distribution, and  
931 storage tax; specified exemptions.—The sale at retail, the  
932 rental, the use, the consumption, the distribution, and the  
933 storage to be used or consumed in this state of the following  
934 are hereby specifically exempt from the tax imposed by this  
935 chapter.

936 (5) EXEMPTIONS; ACCOUNT OF USE.—

937 (s) *Data center property*.—

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

939 a. "Critical IT load" means that portion of electric power  
940 capacity, expressed in terms of megawatts, which is reserved  
941 solely for owners or tenants of a data center to operate their  
942 computer server equipment. The term does not include any  
943 ancillary load for cooling, lighting, common areas, or other  
944 equipment.

945 b. "Cumulative capital investment" means the combined total  
946 of all expenses incurred by the owners or tenants of a data  
947 center after July 1, 2017, in connection with acquiring,  
948 constructing, installing, equipping, or expanding the data  
949 center. However, the term does not include any expenses incurred  
950 in the acquisition of improved real property operating as a data  
951 center at the time of acquisition or within 6 months before the  
952 acquisition.

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

954 (I) Consists of one or more contiguous parcels in this  
955 state, along with the buildings, substations and other  
956 infrastructure, fixtures, and personal property located on the  
957 parcels;

576-04426-21

20217068c1

958 (II) Is used exclusively to house and operate equipment  
959 that receives, stores, aggregates, manages, processes,  
960 transforms, retrieves, researches, or transmits data; or that is  
961 necessary for the proper operation of equipment that receives,  
962 stores, aggregates, manages, processes, transforms, retrieves,  
963 researches, or transmits data;

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

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

968 d. "Data center property" means property used exclusively  
969 at a data center to construct, outfit, operate, support, power,  
970 cool, dehumidify, secure, or protect a data center and any  
971 contiguous dedicated substations. The term includes, but is not  
972 limited to, construction materials, component parts, machinery,  
973 equipment, computers, servers, installations, redundancies, and  
974 operating or enabling software, including any replacements,  
975 updates and new versions, and upgrades to or for such property,  
976 regardless of whether the property is a fixture or is otherwise  
977 affixed to or incorporated into real property. The term also  
978 includes electricity used exclusively at a data center.

979 2. Data center property is exempt from the tax imposed by  
980 this chapter, except for the tax imposed by s. 212.031. To be  
981 eligible for the exemption provided by this paragraph, the data  
982 center's owners and tenants must make a cumulative capital  
983 investment of \$150 million or more for the data center and the  
984 data center must have a critical IT load of 15 megawatts or  
985 higher and a critical IT load of 1 megawatt or higher dedicated  
986 to each individual owner or tenant within the data center. Each

576-04426-21

20217068c1

987 of these requirements must be satisfied no later than 5 years  
988 after the commencement of construction of the data center.

989 3.a. To receive the exemption provided by this paragraph,  
990 the person seeking the exemption must apply to the department  
991 for a temporary tax exemption certificate. The application must  
992 state that a qualifying data center designation is being sought  
993 and provide information that the requirements of subparagraph 2.  
994 will be met. Upon a tentative determination by the department  
995 that the data center will meet the requirements of subparagraph  
996 2., the department must issue the certificate.

997 b.(I) The certificateholder shall maintain all necessary  
998 books and records to support the exemption provided by this  
999 paragraph. Upon satisfaction of all requirements of subparagraph  
1000 2., the certificateholder must deliver the temporary tax  
1001 certificate to the department together with documentation  
1002 sufficient to show the satisfaction of the requirements. Such  
1003 documentation must include written declarations, pursuant to s.  
1004 92.525, from:

1005 (A) A professional engineer, licensed pursuant to chapter  
1006 471, certifying that the critical IT load requirement set forth  
1007 in subparagraph 2. has been satisfied at the data center; and

1008 (B) A Florida certified public accountant, as defined in s.  
1009 473.302, certifying that the cumulative capital investment  
1010 requirement set forth in subparagraph 2. has been satisfied for  
1011 the data center.

1012  
1013 The professional engineer and the Florida certified public  
1014 accountant may not be professionally related with the data  
1015 center's owners, tenants, or contractors, except that they may

576-04426-21

20217068c1

1016 be retained by a data center owner to certify that the  
1017 requirements of subparagraph 2. have been met.

1018 (II) If the department determines that the subparagraph 2.  
1019 requirements have been satisfied, the department must issue a  
1020 permanent tax exemption certificate.

1021 (III) Notwithstanding s. 212.084(4), the permanent tax  
1022 exemption certificate remains valid and effective for as long as  
1023 the data center described in the exemption application continues  
1024 to operate as a data center as defined in subparagraph 1., with  
1025 review by the department every 5 years to ensure compliance. As  
1026 part of the review, the certificateholder shall, within 3 months  
1027 before the end of any 5-year period, submit a written  
1028 declaration, pursuant to s. 92.525, certifying that the critical  
1029 IT load of 15 megawatts or higher and the critical IT load of 1  
1030 megawatt or higher dedicated to each individual owner or tenant  
1031 within the data center required by subparagraph 2. continues to  
1032 be met. All owners, tenants, contractors, and others purchasing  
1033 exempt data center property shall maintain all necessary books  
1034 and records to support the exemption as to those purchases.

1035 (IV) Notwithstanding s. 213.053, the department may share  
1036 information concerning a temporary or permanent data center  
1037 exemption certificate among all owners, tenants, contractors,  
1038 and others purchasing exempt data center property pursuant to  
1039 such certificate.

1040 c. If, in an audit conducted by the department, it is  
1041 determined that the certificateholder or any owners, tenants,  
1042 contractors, or others purchasing, renting, or leasing data  
1043 center property do not meet the criteria of this paragraph, the  
1044 amount of taxes exempted at the time of purchase, rental, or

576-04426-21

20217068c1

1045 lease is immediately due and payable to the department from the  
1046 purchaser, renter, or lessee of those particular items, together  
1047 with the appropriate interest and penalty computed from the date  
1048 of purchase in the manner prescribed by this chapter.

1049 Notwithstanding s. 95.091(3)(a), any tax due as provided in this  
1050 sub-subparagraph may be assessed by the department within 6  
1051 years after the date the data center property was purchased.

1052 d. Purchasers, lessees, and renters of data center property  
1053 who qualify for the exemption provided by this paragraph shall  
1054 obtain from the data center a copy of the tax exemption  
1055 certificate issued pursuant to sub-subparagraph a. or sub-  
1056 subparagraph b. Before or at the time of purchase of the item or  
1057 items eligible for exemption, the purchaser, lessee, or renter  
1058 shall provide to the seller a copy of the tax exemption  
1059 certificate and a signed certificate of entitlement. Purchasers,  
1060 lessees, and renters with self-accrual authority shall maintain  
1061 all documentation necessary to prove the exempt status of  
1062 purchases.

1063 e. For any purchase, lease, or rental of property that is  
1064 exempt pursuant to this paragraph, the possession of a copy of a  
1065 tax exemption certificate issued pursuant to sub-subparagraph a.  
1066 or sub-subparagraph b. and a signed certificate of entitlement  
1067 relieves the seller of the responsibility of collecting the tax  
1068 on the sale, lease, or rental of such property, and the  
1069 department must look solely to the purchaser, renter, or lessee  
1070 for recovery of the tax if it determines that the purchase,  
1071 rental, or lease was not entitled to the exemption.

1072 4. After June 30, 2027 ~~2022~~, the department may not issue a  
1073 temporary tax exemption certificate pursuant to this paragraph.

576-04426-21

20217068c1

1074 Section 18. Effective January 1, 2022, paragraph (u) is  
1075 added to subsection (5) of section 212.08, Florida Statutes, to  
1076 read:

1077 212.08 Sales, rental, use, consumption, distribution, and  
1078 storage tax; specified exemptions.—The sale at retail, the  
1079 rental, the use, the consumption, the distribution, and the  
1080 storage to be used or consumed in this state of the following  
1081 are hereby specifically exempt from the tax imposed by this  
1082 chapter.

1083 (5) EXEMPTIONS; ACCOUNT OF USE.—

1084 (u) Items that assist in independent living.—

1085 1. The following items, when purchased for noncommercial  
1086 home or personal use, are exempt from the tax imposed by this  
1087 chapter:

1088 a. A bed transfer handle selling for \$60 or less.

1089 b. A bed rail selling for \$110 or less.

1090 c. A grab bar selling for \$100 or less.

1091 d. A shower seat selling for \$100 or less.

1092 2. This exemption does not apply to a purchase made by a  
1093 business, including, but not limited to, a medical institution  
1094 or an assisted living facility.

1095 Section 19. Subsection (2) of section 212.13, Florida  
1096 Statutes, is amended to read:

1097 212.13 Records required to be kept; power to inspect; audit  
1098 procedure.—

1099 (2) Each dealer, as defined in this chapter, shall secure,  
1100 maintain, and keep as long as required by s. 213.35 a complete  
1101 record of tangible personal property or services received, used,  
1102 sold at retail, distributed or stored, leased or rented by said

576-04426-21

20217068c1

1103 dealer, together with invoices, bills of lading, gross receipts  
1104 from such sales, and other pertinent records and papers as may  
1105 be required by the department for the reasonable administration  
1106 of this chapter. ~~†~~ All such records must be made available to the  
1107 department at reasonable times and places and by reasonable  
1108 means, including in an electronic format when so kept by the  
1109 dealer ~~which are located or maintained in this state shall be~~  
1110 ~~open for inspection by the department at all reasonable hours at~~  
1111 ~~such dealer's store, sales office, general office, warehouse, or~~  
1112 ~~place of business located in this state. Any dealer who~~  
1113 ~~maintains such books and records at a point outside this state~~  
1114 ~~must make such books and records available for inspection by the~~  
1115 ~~department where the general records are kept. Any dealer~~  
1116 ~~subject to the provisions of this chapter who violates this~~  
1117 subsection commits ~~these provisions is guilty of a misdemeanor~~  
1118 ~~of the first degree, punishable as provided in s. 775.082 or s.~~  
1119 ~~775.083. If, however, any subsequent offense involves~~  
1120 ~~intentional destruction of such records with an intent to evade~~  
1121 ~~payment of or deprive the state of any tax revenues, such~~  
1122 ~~subsequent offense is shall be a felony of the third degree,~~  
1123 ~~punishable as provided in s. 775.082 or s. 775.083.~~

1124 Section 20. Subsection (2) of section 212.15, Florida  
1125 Statutes, is amended to read:

1126 212.15 Taxes declared state funds; penalties for failure to  
1127 remit taxes; due and delinquent dates; judicial review.—

1128 (2) Any person who, with intent to unlawfully deprive or  
1129 defraud the state of its moneys or the use or benefit thereof,  
1130 fails to remit taxes collected under this chapter commits theft  
1131 of state funds, punishable as follows:

576-04426-21

20217068c1

1132 (a) If the total amount of stolen revenue is less than  
1133 \$1,000, the offense is a misdemeanor of the second degree,  
1134 punishable as provided in s. 775.082 or s. 775.083. Upon a  
1135 second conviction, the offender commits a misdemeanor of the  
1136 first degree, punishable as provided in s. 775.082 or s.  
1137 775.083. Upon a third or subsequent conviction, the offender  
1138 commits a felony of the third degree, punishable as provided in  
1139 s. 775.082, s. 775.083, or s. 775.084.

1140 (b) If the total amount of stolen revenue is \$1,000 or  
1141 more, but less than \$20,000, the offense is a felony of the  
1142 third degree, punishable as provided in s. 775.082, s. 775.083,  
1143 or s. 775.084.

1144 (c) If the total amount of stolen revenue is \$20,000 or  
1145 more, but less than \$100,000, the offense is a felony of the  
1146 second degree, punishable as provided in s. 775.082, s. 775.083,  
1147 or s. 775.084.

1148 (d) If the total amount of stolen revenue is \$100,000 or  
1149 more, the offense is a felony of the first degree, punishable as  
1150 provided in s. 775.082, s. 775.083, or s. 775.084.

1151  
1152 The amount of stolen revenue may be aggregated in determining  
1153 the grade of the offense.

1154 Section 21. Section 212.1833, Florida Statutes, is created  
1155 to read:

1156 212.1833 Credit for contributions to eligible charitable  
1157 organizations.—Beginning January 1, 2022, there is allowed a  
1158 credit of 100 percent of an eligible contribution made to an  
1159 eligible charitable organization under s. 402.62 against any tax  
1160 imposed by the state and due under this chapter from a direct



576-04426-21

20217068c1

1161 pay permitholder as a result of the direct pay permit held  
1162 pursuant to s. 212.183. For purposes of the dealer's credit  
1163 granted for keeping prescribed records, filing timely tax  
1164 returns, and properly accounting and remitting taxes under s.  
1165 212.12, the amount of tax due used to calculate the credit shall  
1166 include any eligible contribution made to an eligible charitable  
1167 organization from a direct pay permitholder. For purposes of the  
1168 distributions of tax revenue under s. 212.20, the department  
1169 shall disregard any tax credits allowed under this section to  
1170 ensure that any reduction in tax revenue received which is  
1171 attributable to the tax credits results only in a reduction in  
1172 distributions to the General Revenue Fund. Section 402.62  
1173 applies to the credit authorized by this section. A dealer who  
1174 claims a tax credit under this section must file his or her tax  
1175 returns and pay his or her taxes by electronic means under s.  
1176 213.755.

1177 Section 22. Effective January 1, 2022, subsection (5) of  
1178 section 213.053, Florida Statutes, is amended to read:

1179 213.053 Confidentiality and information sharing.—

1180 (5) This section does not prevent the department from doing  
1181 any of the following:

1182 (a) Publishing statistics so classified as to prevent the  
1183 identification of particular accounts, reports, declarations, or  
1184 returns; ~~or~~

1185 (b) Publishing a list of forwarding agents who have  
1186 received a Florida Certificate of Forwarding Agent Address. The  
1187 list must include each forwarding agent's entity name, address,  
1188 and certificate expiration date on the department's website  
1189 pursuant to s. 212.06(5)(b)10.; or

576-04426-21

20217068c1

1190        (c)~~(b)~~ Using telephones, e-mail, facsimile machines, or  
1191 other electronic means to do any of the following:

1192            1. Distribute information relating to changes in law, tax  
1193 rates, interest rates, or other information that is not specific  
1194 to a particular taxpayer;

1195            2. Remind taxpayers of due dates;

1196            3. Respond to a taxpayer to an electronic mail address that  
1197 does not support encryption if the use of that address is  
1198 authorized by the taxpayer; or

1199            4. Notify taxpayers to contact the department.

1200        Section 23. Subsection (8) of section 220.02, Florida  
1201 Statutes, is amended to read:

1202            220.02 Legislative intent.—

1203            (8) It is the intent of the Legislature that credits  
1204 against either the corporate income tax or the franchise tax be  
1205 applied in the following order: those enumerated in s. 631.828,  
1206 those enumerated in s. 220.191, those enumerated in s. 220.181,  
1207 those enumerated in s. 220.183, those enumerated in s. 220.182,  
1208 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
1209 those enumerated in s. 220.184, those enumerated in s. 220.186,  
1210 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
1211 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
1212 those enumerated in s. 220.1876, those enumerated in s. 220.193,  
1213 those enumerated in s. 288.9916, those enumerated in s.  
1214 220.1899, those enumerated in s. 220.194, ~~and~~ those enumerated  
1215 in s. 220.196, and those enumerated in s. 220.198.

1216        Section 24. Paragraph (a) of subsection (1) of section  
1217 220.13, Florida Statutes, is amended to read:

1218            220.13 "Adjusted federal income" defined.—

576-04426-21

20217068c1

1219 (1) The term "adjusted federal income" means an amount  
1220 equal to the taxpayer's taxable income as defined in subsection  
1221 (2), or such taxable income of more than one taxpayer as  
1222 provided in s. 220.131, for the taxable year, adjusted as  
1223 follows:

1224 (a) *Additions.*—There shall be added to such taxable income:

1225 1.a. The amount of any tax upon or measured by income,  
1226 excluding taxes based on gross receipts or revenues, paid or  
1227 accrued as a liability to the District of Columbia or any state  
1228 of the United States which is deductible from gross income in  
1229 the computation of taxable income for the taxable year.

1230 b. Notwithstanding sub-subparagraph a., if a credit taken  
1231 under s. 220.1875 or s. 220.1876 is added to taxable income in a  
1232 previous taxable year under subparagraph 11. and is taken as a  
1233 deduction for federal tax purposes in the current taxable year,  
1234 the amount of the deduction allowed shall not be added to  
1235 taxable income in the current year. The exception in this sub-  
1236 subparagraph is intended to ensure that the credit under s.  
1237 220.1875 or s. 220.1876 is added in the applicable taxable year  
1238 and does not result in a duplicate addition in a subsequent  
1239 year.

1240 2. The amount of interest which is excluded from taxable  
1241 income under s. 103(a) of the Internal Revenue Code or any other  
1242 federal law, less the associated expenses disallowed in the  
1243 computation of taxable income under s. 265 of the Internal  
1244 Revenue Code or any other law, excluding 60 percent of any  
1245 amounts included in alternative minimum taxable income, as  
1246 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
1247 taxpayer pays tax under s. 220.11(3).

576-04426-21

20217068c1

1248           3. In the case of a regulated investment company or real  
1249 estate investment trust, an amount equal to the excess of the  
1250 net long-term capital gain for the taxable year over the amount  
1251 of the capital gain dividends attributable to the taxable year.

1252           4. That portion of the wages or salaries paid or incurred  
1253 for the taxable year which is equal to the amount of the credit  
1254 allowable for the taxable year under s. 220.181. This  
1255 subparagraph shall expire on the date specified in s. 290.016  
1256 for the expiration of the Florida Enterprise Zone Act.

1257           5. That portion of the ad valorem school taxes paid or  
1258 incurred for the taxable year which is equal to the amount of  
1259 the credit allowable for the taxable year under s. 220.182. This  
1260 subparagraph shall expire on the date specified in s. 290.016  
1261 for the expiration of the Florida Enterprise Zone Act.

1262           6. The amount taken as a credit under s. 220.195 which is  
1263 deductible from gross income in the computation of taxable  
1264 income for the taxable year.

1265           7. That portion of assessments to fund a guaranty  
1266 association incurred for the taxable year which is equal to the  
1267 amount of the credit allowable for the taxable year.

1268           8. In the case of a nonprofit corporation which holds a  
1269 pari-mutuel permit and which is exempt from federal income tax  
1270 as a farmers' cooperative, an amount equal to the excess of the  
1271 gross income attributable to the pari-mutuel operations over the  
1272 attributable expenses for the taxable year.

1273           9. The amount taken as a credit for the taxable year under  
1274 s. 220.1895.

1275           10. Up to nine percent of the eligible basis of any  
1276 designated project which is equal to the credit allowable for

576-04426-21

20217068c1

1277 the taxable year under s. 220.185.

1278 11. The amount taken as a credit for the taxable year under  
1279 s. 220.1875 or s. 220.1876. The addition in this subparagraph is  
1280 intended to ensure that the same amount is not allowed for the  
1281 tax purposes of this state as both a deduction from income and a  
1282 credit against the tax. This addition is not intended to result  
1283 in adding the same expense back to income more than once.

1284 12. The amount taken as a credit for the taxable year under  
1285 s. 220.193.

1286 13. Any portion of a qualified investment, as defined in s.  
1287 288.9913, which is claimed as a deduction by the taxpayer and  
1288 taken as a credit against income tax pursuant to s. 288.9916.

1289 14. The costs to acquire a tax credit pursuant to s.  
1290 288.1254(5) that are deducted from or otherwise reduce federal  
1291 taxable income for the taxable year.

1292 15. The amount taken as a credit for the taxable year  
1293 pursuant to s. 220.194.

1294 16. The amount taken as a credit for the taxable year under  
1295 s. 220.196. The addition in this subparagraph is intended to  
1296 ensure that the same amount is not allowed for the tax purposes  
1297 of this state as both a deduction from income and a credit  
1298 against the tax. The addition is not intended to result in  
1299 adding the same expense back to income more than once.

1300 17. The amount taken as a credit for the taxable year  
1301 pursuant to s. 220.198.

1302 Section 25. Subsection (2) of section 220.186, Florida  
1303 Statutes, is amended to read:

1304 220.186 Credit for Florida alternative minimum tax.—

1305 (2) The credit pursuant to this section shall be the amount

576-04426-21

20217068c1

1306 of the excess, if any, of the tax paid based upon taxable income  
1307 determined pursuant to s. 220.13(2)(k) over the amount of tax  
1308 which would have been due based upon taxable income without  
1309 application of s. 220.13(2)(k), before application of this  
1310 credit without application of any credit under s. 220.1875 or s.  
1311 220.1876.

1312 Section 26. Section 220.1876, Florida Statutes, is created  
1313 to read:

1314 220.1876 Credit for contributions to eligible charitable  
1315 organizations.—

1316 (1) For taxable years beginning on or after January 1,  
1317 2022, there is allowed a credit of 100 percent of an eligible  
1318 contribution made to an eligible charitable organization under  
1319 s. 402.62 against any tax due for a taxable year under this  
1320 chapter after the application of any other allowable credits by  
1321 the taxpayer. An eligible contribution must be made to an  
1322 eligible charitable organization on or before the date the  
1323 taxpayer is required to file a return pursuant to s. 220.222.

1324 (2) A taxpayer who files a Florida consolidated return as a  
1325 member of an affiliated group pursuant to s. 220.131(1) may be  
1326 allowed the credit on a consolidated return basis.

1327 (3) Section 402.62 applies to the credit authorized by this  
1328 section.

1329 (4) If a taxpayer applies and is approved for a credit  
1330 under s. 402.62 after timely requesting an extension to file  
1331 under s. 220.222(2):

1332 (a) The credit does not reduce the amount of tax due for  
1333 purposes of the department's determination as to whether the  
1334 taxpayer was in compliance with the requirement to pay tentative

576-04426-21

20217068c1

1335 taxes under ss. 220.222 and 220.32.

1336 (b) The taxpayer's noncompliance with the requirement to  
1337 pay tentative taxes shall result in the revocation and  
1338 rescindment of any such credit.

1339 (c) The taxpayer shall be assessed for any taxes,  
1340 penalties, or interest due from the taxpayer's noncompliance  
1341 with the requirement to pay tentative taxes.

1342 Section 27. Section 220.198, Florida Statutes, is created  
1343 to read:

1344 220.198 Internship tax credit program.—

1345 (1) This section may be cited as the "Florida Internship  
1346 Tax Credit Program."

1347 (2) As used in this section, the term:

1348 (a) "Full time" means at least 30 hours per week.

1349 (b) "Qualified business" means a business that is in  
1350 existence and has been continuously operating for at least 3  
1351 years.

1352 (c) "Student intern" means a person who has completed at  
1353 least 60 credit hours at a state university or a Florida College  
1354 System institution, regardless of whether the student intern  
1355 receives course credit for the internship; a person who is  
1356 enrolled in a career center operated by a school district under  
1357 s. 1001.44 or a charter technical career center; or any graduate  
1358 student enrolled at a state university.

1359 (3) For taxable years beginning on or after January 1,  
1360 2022, a qualified business is eligible for a credit against the  
1361 tax imposed by this chapter in the amount of \$2,000 per student  
1362 intern if all of the following apply:

1363 (a) The qualified business employed at least one student

576-04426-21

20217068c1

1364 intern in an internship in which the student intern worked full  
1365 time in this state for at least 9 consecutive weeks, and the  
1366 qualified business provides the department documentation  
1367 evidencing each internship claimed.

1368 (b) The qualified business provides the department  
1369 documentation for the current taxable year showing that at least  
1370 20 percent of the business' full-time employees were previously  
1371 employed by that business as student interns.

1372 (c) At the start of an internship, each student intern  
1373 provides the qualified business with verification by the student  
1374 intern's state university, Florida College System institution,  
1375 career center operated by a school district under s. 1001.44, or  
1376 charter technical career center that the student intern is  
1377 enrolled and maintains a minimum grade point average of 2.0 on a  
1378 4.0 scale, if applicable. The qualified business may accept a  
1379 letter from the applicable educational institution stating that  
1380 the student intern is enrolled as evidence that the student  
1381 meets these requirements.

1382 (4) Notwithstanding paragraph (3)(b), a qualified business  
1383 that, on average for the 3 immediately preceding years, employed  
1384 10 or fewer full-time employees may receive the tax credit if it  
1385 provides documentation that it previously hired at least one  
1386 student intern and, for the current taxable year, that it  
1387 employs on a full-time basis at least one employee who was  
1388 previously employed by that qualified business as a student  
1389 intern.

1390 (5) (a) A qualified business may not claim a tax credit of  
1391 more than \$10,000 in any one taxable year.

1392 (b) The combined total amount of tax credits which may be



576-04426-21

20217068c1

1393 granted to qualified businesses under this section is \$2.5  
 1394 million in each of state fiscal years 2021-2022 and 2022-2023.  
 1395 The department must approve the tax credit prior to the taxpayer  
 1396 taking the credit on a return. The department must approve  
 1397 credits on a first-come, first-served basis.

1398 (6) The department may adopt rules governing the manner and  
 1399 form of applications for the tax credit and establishing  
 1400 qualification requirements for the tax credit.

1401 (7) A qualified business may carry forward any unused  
 1402 portion of a tax credit under this section for up to 2 taxable  
 1403 years.

1404 Section 28. Subsection (9) of section 288.106, Florida  
 1405 Statutes, is amended to read:

1406 288.106 Tax refund program for qualified target industry  
 1407 businesses.—

1408 ~~(9) EXPIRATION.—An applicant may not be certified as~~  
 1409 ~~qualified under this section after June 30, 2020. A tax refund~~  
 1410 ~~agreement existing on that date shall continue in effect in~~  
 1411 ~~accordance with its terms.~~

1412 Section 29. Section 402.62, Florida Statutes, is created to  
 1413 read:

1414 402.62 Strong Families Tax Credit.—

1415 (1) DEFINITIONS.—As used in this section, the term:

1416 (a) "Annual tax credit amount" means, for any state fiscal  
 1417 year, the sum of the amount of tax credits approved under  
 1418 paragraph (5) (b), including tax credits to be taken under s.  
 1419 211.0252, s. 212.1833, s. 220.1876, s. 561.1212, or s.  
 1420 624.51056, which are approved for taxpayers whose taxable years  
 1421 begin on or after January 1 of the calendar year preceding the

576-04426-21

20217068c1

1422 start of the applicable state fiscal year.

1423 (b) "Division" means the Division of Alcoholic Beverages  
1424 and Tobacco of the Department of Business and Professional  
1425 Regulation.

1426 (c) "Eligible charitable organization" means an  
1427 organization designated by the Department of Children and  
1428 Families to be eligible to receive funding under this section.

1429 (d) "Eligible contribution" means a monetary contribution  
1430 from a taxpayer, subject to the restrictions provided in this  
1431 section, to an eligible charitable organization. The taxpayer  
1432 making the contribution may not designate a specific child  
1433 assisted by the eligible charitable organization as the  
1434 beneficiary of the contribution.

1435 (e) "Tax credit cap amount" means the maximum annual tax  
1436 credit amount that the Department of Revenue may approve for a  
1437 state fiscal year.

1438 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1439 (a) The Department of Children and Families shall designate  
1440 as an eligible charitable organization an organization that  
1441 meets all of the following requirements:

1442 1. Is exempt from federal income taxation under s.  
1443 501(c)(3) of the Internal Revenue Code.

1444 2. Is a Florida entity formed under chapter 605, chapter  
1445 607, or chapter 617 and whose principal office is located in  
1446 this state.

1447 3. Provides services to:

1448 a. Prevent child abuse, neglect, abandonment, or  
1449 exploitation;

1450 b. Assist fathers in learning and improving parenting

576-04426-21

20217068c1

1451 skills or to engage absent fathers in being more engaged in  
1452 their children's lives;

1453 c. Provide books to the homes of children eligible for a  
1454 federal free or reduced-price meals program or those testing  
1455 below grade level in kindergarten through grade 5;

1456 d. Assist families with children who have a chronic illness  
1457 or a physical, intellectual, developmental, or emotional  
1458 disability; or

1459 e. Provide workforce development services to families of  
1460 children eligible for a federal free or reduced-price meals  
1461 program.

1462 4. Provides to the Department of Children and Families  
1463 accurate information, including, at a minimum, a description of  
1464 the services provided by the organization which are eligible for  
1465 funding under this section; the total number of individuals  
1466 served through those services during the last calendar year and  
1467 the number served during the last calendar year using funding  
1468 under this section; basic financial information regarding the  
1469 organization and services eligible for funding under this  
1470 section; outcomes for such services; and contact information for  
1471 the organization.

1472 5. Annually submits a statement, signed under penalty of  
1473 perjury by a current officer of the organization, that the  
1474 organization meets all criteria to qualify as an eligible  
1475 charitable organization, has fulfilled responsibilities under  
1476 this section for the previous fiscal year if the organization  
1477 received any funding through this credit during the previous  
1478 year, and intends to fulfill its responsibilities during the  
1479 upcoming year.

576-04426-21

20217068c1

1480 6. Provides any documentation requested by the Department  
1481 of Children and Families to verify eligibility as an eligible  
1482 charitable organization or compliance with this section.

1483 (b) The Department of Children and Families may not  
1484 designate as an eligible charitable organization an organization  
1485 that:

1486 1. Provides abortions or pays for or provides coverage for  
1487 abortions; or

1488 2. Has received more than 50 percent of its total annual  
1489 revenue from the Department of Children and Families, either  
1490 directly or via a contractor of the department, in the prior  
1491 fiscal year.

1492 (3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—  
1493 An eligible charitable organization that receives a contribution  
1494 under this section must do all of the following:

1495 (a) Apply for admittance into the Department of Law  
1496 Enforcement's Volunteer and Employee Criminal History System  
1497 and, if accepted, conduct background screening on all volunteers  
1498 and staff working directly with children in any program funded  
1499 under this section pursuant to s. 943.0542. Background screening  
1500 shall use level 2 screening standards pursuant to s. 435.04 and  
1501 additionally include, but need not be limited to, a check of the  
1502 Dru Sjodin National Sex Offender Public Website.

1503 (b) Expend 100 percent of any contributions received under  
1504 this section for direct services to state residents for the  
1505 purposes specified in subparagraph (2)(a)3.

1506 (c) Annually submit to the Department of Children and  
1507 Families:

1508 1. An audit of the eligible charitable organization

576-04426-21

20217068c1

1509 conducted by an independent certified public accountant in  
1510 accordance with auditing standards generally accepted in the  
1511 United States, government auditing standards, and rules adopted  
1512 by the Auditor General. The audit report must include a report  
1513 on financial statements presented in accordance with generally  
1514 accepted accounting principles. The audit report must be  
1515 provided to the Department of Children and Families within 180  
1516 days after completion of the eligible charitable organization's  
1517 fiscal year; and

1518 2. A copy of the eligible charitable organization's most  
1519 recent federal Internal Revenue Service Return of Organization  
1520 Exempt from Income Tax form (Form 990).

1521 (d) Notify the Department of Children and Families within 5  
1522 business days after the eligible charitable organization ceases  
1523 to meet eligibility requirements or fails to fulfill its  
1524 responsibilities under this section.

1525 (e) Upon receipt of a contribution, provide the taxpayer  
1526 that made the contribution with a certificate of contribution. A  
1527 certificate of contribution must include the taxpayer's name  
1528 and, if available, its federal employer identification number,  
1529 the amount contributed, the date of contribution, and the name  
1530 of the eligible charitable organization.

1531 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of  
1532 Children and Families shall do all of the following:

1533 (a) Annually redesignate eligible charitable organizations  
1534 that have complied with all requirements of this section.

1535 (b) Remove the designation of organizations that fail to  
1536 meet all requirements of this section. An organization that has  
1537 had its designation removed by the department may reapply for

576-04426-21

20217068c1

1538 designation as an eligible charitable organization, and the  
1539 department shall redesignate such organization, if it meets the  
1540 requirements of this section and demonstrates through its  
1541 application that all factors leading to its removal as an  
1542 eligible charitable organization have been sufficiently  
1543 addressed.

1544 (c) Publish information about the tax credit program and  
1545 eligible charitable organizations on a Department of Children  
1546 and Families website. The website must, at a minimum, provide  
1547 all of the following:

1548 1. The requirements and process for becoming designated or  
1549 redesignated as an eligible charitable organization.

1550 2. A list of the eligible charitable organizations that are  
1551 currently designated by the department and the information  
1552 provided under subparagraph (2)(a)4. regarding each eligible  
1553 charitable organization.

1554 3. The process for a taxpayer to select an eligible  
1555 charitable organization as the recipient of funding through a  
1556 tax credit.

1557 (d) Compel the return of funds that are provided to an  
1558 eligible charitable organization that fails to comply with the  
1559 requirements of this section. Eligible charitable organizations  
1560 that are subject to return of funds are ineligible to receive  
1561 funding under this section for a period 10 years after final  
1562 agency action to compel the return of funding.

1563 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
1564 AND LIMITATIONS.-

1565 (a) Beginning in fiscal year 2021-2022, the tax credit cap  
1566 amount is \$5 million in each state fiscal year.

576-04426-21

20217068c1

1567 (b) Beginning October 1, 2021, a taxpayer may submit an  
1568 application to the Department of Revenue for a tax credit or  
1569 credits to be taken under one or more of s. 211.0252, s.  
1570 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056.

1571 1. The taxpayer shall specify in the application each tax  
1572 for which the taxpayer requests a credit and the applicable  
1573 taxable year for a credit under s. 220.1876 or s. 624.51056 or  
1574 the applicable state fiscal year for a credit under s. 211.0252,  
1575 s. 212.1833, or s. 561.1212. For purposes of s. 220.1876, a  
1576 taxpayer may apply for a credit to be used for a prior taxable  
1577 year before the date the taxpayer is required to file a return  
1578 for that year pursuant to s. 220.222. For purposes of s.  
1579 624.51056, a taxpayer may apply for a credit to be used for a  
1580 prior taxable year before the date the taxpayer is required to  
1581 file a return for that prior taxable year pursuant to ss.  
1582 624.509 and 624.5092. The application must specify the eligible  
1583 charitable organization to which the proposed contribution will  
1584 be made. The Department of Revenue shall approve tax credits on  
1585 a first-come, first-served basis and must obtain the division's  
1586 approval before approving a tax credit under s. 561.1212.

1587 2. Within 10 days after approving or denying an  
1588 application, the Department of Revenue shall provide a copy of  
1589 its approval or denial letter to the eligible charitable  
1590 organization specified by the taxpayer in the application.

1591 (c) If a tax credit approved under paragraph (b) is not  
1592 fully used within the specified state fiscal year for credits  
1593 under s. 211.0252, s. 212.1833, or s. 561.1212 or against taxes  
1594 due for the specified taxable year for credits under s. 220.1876  
1595 or s. 624.51056 because of insufficient tax liability on the

576-04426-21

20217068c1

1596 part of the taxpayer, the unused amount must be carried forward  
1597 for a period not to exceed 10 years. For purposes of s.  
1598 220.1876, a credit carried forward may be used in a subsequent  
1599 year after applying the other credits and unused carryovers in  
1600 the order provided in s. 220.02(8).

1601 (d) A taxpayer may not convey, transfer, or assign an  
1602 approved tax credit or a carryforward tax credit to another  
1603 entity unless all of the assets of the taxpayer are conveyed,  
1604 assigned, or transferred in the same transaction. However, a tax  
1605 credit under s. 211.0252, s. 212.1833, s. 220.1876, s. 561.1212,  
1606 or s. 624.51056 may be conveyed, transferred, or assigned  
1607 between members of an affiliated group of corporations if the  
1608 type of tax credit under s. 211.0252, s. 212.1833, s. 220.1876,  
1609 s. 561.1212, or s. 624.51056 remains the same. A taxpayer shall  
1610 notify the Department of Revenue of its intent to convey,  
1611 transfer, or assign a tax credit to another member within an  
1612 affiliated group of corporations. The amount conveyed,  
1613 transferred, or assigned is available to another member of the  
1614 affiliated group of corporations upon approval by the Department  
1615 of Revenue. The Department of Revenue shall obtain the  
1616 division's approval before approving a conveyance, transfer, or  
1617 assignment of a tax credit under s. 561.1212.

1618 (e) Within any state fiscal year, a taxpayer may rescind  
1619 all or part of a tax credit approved under paragraph (b). The  
1620 amount rescinded shall become available for that state fiscal  
1621 year to another eligible taxpayer as approved by the Department  
1622 of Revenue if the taxpayer receives notice from the Department  
1623 of Revenue that the rescindment has been accepted by the  
1624 Department of Revenue. The Department of Revenue must obtain the



576-04426-21

20217068c1

1625 division's approval before accepting the rescindment of a tax  
1626 credit under s. 561.1212. Any amount rescinded under this  
1627 paragraph must become available to an eligible taxpayer on a  
1628 first-come, first-served basis based on tax credit applications  
1629 received after the date the rescindment is accepted by the  
1630 Department of Revenue.

1631 (f) Within 10 days after approving or denying the  
1632 conveyance, transfer, or assignment of a tax credit under  
1633 paragraph (d), or the rescindment of a tax credit under  
1634 paragraph (e), the Department of Revenue shall provide a copy of  
1635 its approval or denial letter to the eligible charitable  
1636 organization specified by the taxpayer. The Department of  
1637 Revenue shall also include the eligible charitable organization  
1638 specified by the taxpayer on all letters or correspondence of  
1639 acknowledgment for tax credits under s. 212.1833.

1640 (g) For purposes of calculating the underpayment of  
1641 estimated corporate income taxes under s. 220.34 and tax  
1642 installment payments for taxes on insurance premiums or  
1643 assessments under s. 624.5092, the final amount due is the  
1644 amount after credits earned under s. 220.1876 or s. 624.51056  
1645 for contributions to eligible charitable organizations are  
1646 deducted.

1647 1. For purposes of determining if a penalty or interest  
1648 under s. 220.34(2)(d)1. will be imposed for underpayment of  
1649 estimated corporate income tax, a taxpayer may, after earning a  
1650 credit under s. 220.1876, reduce any estimated payment in that  
1651 taxable year by the amount of the credit.

1652 2. For purposes of determining if a penalty under s.  
1653 624.5092 will be imposed, an insurer, after earning a credit

576-04426-21

20217068c1

1654 under s. 624.51056 for a taxable year, may reduce any  
1655 installment payment for such taxable year of 27 percent of the  
1656 amount of the net tax due as reported on the return for the  
1657 preceding year under s. 624.5092(2)(b) by the amount of the  
1658 credit.

1659 (6) PRESERVATION OF CREDIT.—If any provision or portion of  
1660 this section, s. 211.0252, s. 212.1833, s. 220.1876, s.  
1661 561.1212, or s. 624.51056 or the application thereof to any  
1662 person or circumstance is held unconstitutional by any court or  
1663 is otherwise declared invalid, the unconstitutionality or  
1664 invalidity shall not affect any credit earned under s. 211.0252,  
1665 s. 212.1833, s. 220.1876, s. 561.1212, or s. 624.51056 by any  
1666 taxpayer with respect to any contribution paid to an eligible  
1667 charitable organization before the date of a determination of  
1668 unconstitutionality or invalidity. The credit shall be allowed  
1669 at such time and in such a manner as if a determination of  
1670 unconstitutionality or invalidity had not been made, provided  
1671 that nothing in this subsection by itself or in combination with  
1672 any other provision of law may result in the allowance of any  
1673 credit to any taxpayer in excess of one dollar of credit for  
1674 each dollar paid to an eligible charitable organization.

1675 (7) ADMINISTRATION; RULES.—

1676 (a) The Department of Revenue, the division, and the  
1677 Department of Children and Families may develop a cooperative  
1678 agreement to assist in the administration of this section, as  
1679 needed.

1680 (b) The Department of Revenue may adopt rules necessary to  
1681 administer this section and ss. 211.0252, 212.1833, 220.1876,  
1682 561.1212, and 624.51056, including rules establishing

576-04426-21

20217068c1

1683 application forms, procedures governing the approval of tax  
1684 credits and carryforward tax credits under subsection (5), and  
1685 procedures to be followed by taxpayers when claiming approved  
1686 tax credits on their returns.

1687 (c) The division may adopt rules necessary to administer  
1688 its responsibilities under this section and s. 561.1212.

1689 (d) The Department of Children and Families may adopt rules  
1690 necessary to administer this section, including, but not limited  
1691 to, rules establishing application forms for organizations  
1692 seeking designation as eligible charitable organizations under  
1693 this act.

1694 (e) Notwithstanding any provision of s. 213.053 to the  
1695 contrary, sharing information with the division related to this  
1696 tax credit is considered the conduct of the Department of  
1697 Revenue's official duties as contemplated in s. 213.053(8)(c),  
1698 and the Department of Revenue and the division are specifically  
1699 authorized to share information as needed to administer this  
1700 program.

1701 Section 30. Section 561.1212, Florida Statutes, is created  
1702 to read:

1703 561.1212 Credit for contributions to eligible charitable  
1704 organizations.—Beginning January 1, 2022, there is allowed a  
1705 credit of 100 percent of an eligible contribution made to an  
1706 eligible charitable organization under s. 402.62 against any tax  
1707 due under s. 563.05, s. 564.06, or s. 565.12, except excise  
1708 taxes imposed on wine produced by manufacturers in this state  
1709 from products grown in this state. However, a credit allowed  
1710 under this section may not exceed 90 percent of the tax due on  
1711 the return on which the credit is taken. For purposes of the

576-04426-21

20217068c1

1712 distributions of tax revenue under ss. 561.121 and 564.06(10),  
1713 the division shall disregard any tax credits allowed under this  
1714 section to ensure that any reduction in tax revenue received  
1715 which is attributable to the tax credits results only in a  
1716 reduction in distributions to the General Revenue Fund. The  
1717 provisions of s. 402.62 apply to the credit authorized by this  
1718 section.

1719 Section 31. Section 624.51056, Florida Statutes, is created  
1720 to read:

1721 624.51056 Credit for contributions to eligible charitable  
1722 organizations.—

1723 (1) For taxable years beginning on or after January 1,  
1724 2022, there is allowed a credit of 100 percent of an eligible  
1725 contribution made to an eligible charitable organization under  
1726 s. 402.62 against any tax due for a taxable year under s.  
1727 624.509(1) after deducting from such tax deductions for  
1728 assessments made pursuant to s. 440.51; credits for taxes paid  
1729 under ss. 175.101 and 185.08; credits for income taxes paid  
1730 under chapter 220; and the credit allowed under s. 624.509(5),  
1731 as such credit is limited by s. 624.509(6). An eligible  
1732 contribution must be made to an eligible charitable organization  
1733 on or before the date the taxpayer is required to file a return  
1734 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
1735 credit against premium tax liability under this section is not  
1736 required to pay any additional retaliatory tax levied under s.  
1737 624.5091 as a result of claiming such credit. Section 624.5091  
1738 does not limit such credit in any manner.

1739 (2) Section 402.62 applies to the credit authorized by this  
1740 section.

576-04426-21

20217068c1

1741 Section 32. Subsection (7) of section 624.509, Florida  
1742 Statutes, is amended to read:

1743 624.509 Premium tax; rate and computation.—

1744 (7) Credits and deductions against the tax imposed by this  
1745 section shall be taken in the following order: deductions for  
1746 assessments made pursuant to s. 440.51; credits for taxes paid  
1747 under ss. 175.101 and 185.08; credits for income taxes paid  
1748 under chapter 220 and the credit allowed under subsection (5),  
1749 as these credits are limited by subsection (6); the credit  
1750 allowed under s. 624.51056; all other available credits and  
1751 deductions.

1752 Section 33. Clothing, wallets, or bags; school supplies,  
1753 personal computers, and personal computer-related accessories;  
1754 sales tax holiday.—

1755 (1) The tax levied under chapter 212, Florida Statutes, may  
1756 not be collected during the period from July 31, 2021, through  
1757 August 7, 2021, on the retail sale of:

1758 (a) Clothing, wallets, or bags, including handbags,  
1759 backpacks, fanny packs, and diaper bags, but excluding  
1760 briefcases, suitcases, and other garment bags, having a sales  
1761 price of \$60 or less per item. As used in this paragraph, the  
1762 term "clothing" means:

1763 1. Any article of wearing apparel intended to be worn on or  
1764 about the human body, excluding watches, watchbands, jewelry,  
1765 umbrellas, and handkerchiefs; and

1766 2. All footwear, excluding skis, swim fins, roller blades,  
1767 and skates.

1768 (b) School supplies having a sales price of \$15 or less per  
1769 item. As used in this paragraph, the term "school supplies"

576-04426-21

20217068c1

1770 means pens, pencils, erasers, crayons, notebooks, notebook  
1771 filler paper, legal pads, binders, lunch boxes, construction  
1772 paper, markers, folders, poster board, composition books, poster  
1773 paper, scissors, cellophane tape, glue or paste, rulers,  
1774 computer disks, staplers and staples used to secure paper  
1775 products, protractors, compasses, and calculators.

1776 (2) The tax levied under chapter 212, Florida Statutes, may  
1777 not be collected during the period from July 31, 2021, through  
1778 August 7, 2021, on the first \$1,000 of the sales price of  
1779 personal computers or personal computer-related accessories  
1780 purchased for noncommercial home or personal use. As used in  
1781 this subsection, the term:

1782 (a) "Personal computers" includes electronic book readers,  
1783 laptops, desktops, handhelds, tablets, or tower computers. The  
1784 term does not include cellular telephones, video game consoles,  
1785 digital media receivers, or devices that are not primarily  
1786 designed to process data.

1787 (b) "Personal computer-related accessories" includes  
1788 keyboards, mice, personal digital assistants, monitors, other  
1789 peripheral devices, modems, routers, and nonrecreational  
1790 software, regardless of whether the accessories are used in  
1791 association with a personal computer base unit. The term does  
1792 not include furniture or systems, devices, software, monitors  
1793 with a television tuner, or peripherals that are designed or  
1794 intended primarily for recreational use.

1795 (3) The tax exemptions provided in this section do not  
1796 apply to sales within a theme park or entertainment complex as  
1797 defined in s. 509.013(9), Florida Statutes, within a public  
1798 lodging establishment as defined in s. 509.013(4), Florida

576-04426-21

20217068c1

1799 Statutes, or within an airport as defined in s. 330.27(2),  
1800 Florida Statutes.

1801 (4) The tax exemptions provided in this section may apply  
1802 at the option of a dealer if less than 5 percent of the dealer's  
1803 gross sales of tangible personal property in the prior calendar  
1804 year consisted of items that would be exempt under this section.  
1805 If a qualifying dealer chooses not to participate in the tax  
1806 holiday, by July 24, 2021, the dealer must notify the Department  
1807 of Revenue in writing of its election to collect sales tax  
1808 during the holiday and must post a copy of that notice in a  
1809 conspicuous location at its place of business.

1810 (5) The Department of Revenue is authorized, and all  
1811 conditions are deemed met, to adopt emergency rules pursuant to  
1812 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1813 this section. Notwithstanding any other provision of law,  
1814 emergency rules adopted pursuant to this subsection are  
1815 effective for 6 months after adoption and may be renewed during  
1816 the pendency of procedures to adopt permanent rules addressing  
1817 the subject of the emergency rules.

1818 (6) This section shall take effect upon this act becoming a  
1819 law.

1820 Section 34. Disaster preparedness supplies; sales tax  
1821 holiday.—

1822 (1) The tax levied under chapter 212, Florida Statutes, may  
1823 not be collected during the period from May 28, 2021, through  
1824 June 6, 2021, on the sale of:

1825 (a) A portable self-powered light source selling for \$20 or  
1826 less.

1827 (b) A portable self-powered radio, two-way radio, or

576-04426-21

20217068c1

1828 weather-band radio selling for \$50 or less.

1829 (c) A tarpaulin or other flexible waterproof sheeting  
1830 selling for \$50 or less.

1831 (d) An item normally sold as, or generally advertised as, a  
1832 ground anchor system or tie-down kit selling for \$50 or less.

1833 (e) A gas or diesel fuel tank selling for \$25 or less.

1834 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
1835 or 9-volt batteries, excluding automobile and boat batteries,  
1836 selling for \$30 or less.

1837 (g) A nonelectric food storage cooler selling for \$30 or  
1838 less.

1839 (h) A portable generator used to provide light or  
1840 communications or preserve food in the event of a power outage  
1841 selling for \$750 or less.

1842 (i) Reusable ice selling for \$10 or less.

1843 (2) The tax exemptions provided in this section do not  
1844 apply to sales within a theme park or entertainment complex as  
1845 defined in s. 509.013(9), Florida Statutes, within a public  
1846 lodging establishment as defined in s. 509.013(4), Florida  
1847 Statutes, or within an airport as defined in s. 330.27(2),  
1848 Florida Statutes.

1849 (3) The Department of Revenue is authorized, and all  
1850 conditions are deemed met, to adopt emergency rules pursuant to  
1851 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1852 this section. Notwithstanding any other provision of law,  
1853 emergency rules adopted pursuant to this subsection are  
1854 effective for 6 months after adoption and may be renewed during  
1855 the pendency of procedures to adopt permanent rules addressing  
1856 the subject of the emergency rules.



576-04426-21

20217068c1

1857       (4) This section shall take effect upon this act becoming a  
1858 law.

1859       Section 35. For the purpose of incorporating the amendment  
1860 made by this act to section 197.222, Florida Statutes, in a  
1861 reference thereto, paragraph (a) of subsection (3) of section  
1862 192.0105, Florida Statutes, is reenacted to read:

1863       192.0105 Taxpayer rights.—There is created a Florida  
1864 Taxpayer's Bill of Rights for property taxes and assessments to  
1865 guarantee that the rights, privacy, and property of the  
1866 taxpayers of this state are adequately safeguarded and protected  
1867 during tax levy, assessment, collection, and enforcement  
1868 processes administered under the revenue laws of this state. The  
1869 Taxpayer's Bill of Rights compiles, in one document, brief but  
1870 comprehensive statements that summarize the rights and  
1871 obligations of the property appraisers, tax collectors, clerks  
1872 of the court, local governing boards, the Department of Revenue,  
1873 and taxpayers. Additional rights afforded to payors of taxes and  
1874 assessments imposed under the revenue laws of this state are  
1875 provided in s. 213.015. The rights afforded taxpayers to assure  
1876 that their privacy and property are safeguarded and protected  
1877 during tax levy, assessment, and collection are available only  
1878 insofar as they are implemented in other parts of the Florida  
1879 Statutes or rules of the Department of Revenue. The rights so  
1880 guaranteed to state taxpayers in the Florida Statutes and the  
1881 departmental rules include:

1882       (3) THE RIGHT TO REDRESS.—

1883       (a) The right to discounts for early payment on all taxes  
1884 and non-ad valorem assessments collected by the tax collector,  
1885 except for partial payments as defined in s. 197.374, the right

576-04426-21

20217068c1

1886 to pay installment payments with discounts, and the right to pay  
1887 delinquent personal property taxes under a payment program when  
1888 implemented by the county tax collector (see ss. 197.162,  
1889 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

1890 Section 36. For the purpose of incorporating the amendments  
1891 made by this act to sections 193.155, 193.1554, and 193.1555,  
1892 Florida Statutes, in references thereto, section 193.1557,  
1893 Florida Statutes, is reenacted to read:

1894 193.1557 Assessment of certain property damaged or  
1895 destroyed by Hurricane Michael.—For property damaged or  
1896 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
1897 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
1898 additions, or improvements commenced within 5 years after  
1899 January 1, 2019. This section applies to the 2019-2023 tax rolls  
1900 and shall stand repealed on December 31, 2023.

1901 Section 37. For the purpose of incorporating the amendment  
1902 made by this act to section 212.06, Florida Statutes, in a  
1903 reference thereto, paragraph (c) of subsection (1) of section  
1904 212.07, Florida Statutes, is reenacted to read:

1905 212.07 Sales, storage, use tax; tax added to purchase  
1906 price; dealer not to absorb; liability of purchasers who cannot  
1907 prove payment of the tax; penalties; general exemptions.—

1908 (1)

1909 (c) Unless the purchaser of tangible personal property that  
1910 is incorporated into tangible personal property manufactured,  
1911 produced, compounded, processed, or fabricated for one's own use  
1912 and subject to the tax imposed under s. 212.06(1)(b) or is  
1913 purchased for export under s. 212.06(5)(a)1. extends a  
1914 certificate in compliance with the rules of the department, the

576-04426-21

20217068c1

1915 dealer shall himself or herself be liable for and pay the tax.

1916 Section 38. For the purpose of incorporating the amendment  
1917 made by this act to section 212.13, Florida Statutes, in a  
1918 reference thereto, paragraph (f) of subsection (18) of section  
1919 212.08, Florida Statutes, is reenacted to read:

1920 212.08 Sales, rental, use, consumption, distribution, and  
1921 storage tax; specified exemptions.—The sale at retail, the  
1922 rental, the use, the consumption, the distribution, and the  
1923 storage to be used or consumed in this state of the following  
1924 are hereby specifically exempt from the tax imposed by this  
1925 chapter.

1926 (18) MACHINERY AND EQUIPMENT USED PREDOMINANTLY FOR  
1927 RESEARCH AND DEVELOPMENT.—

1928 (f) Purchasers shall maintain all documentation necessary  
1929 to prove the exempt status of purchases and fabrication activity  
1930 and make such documentation available for inspection pursuant to  
1931 the requirements of s. 212.13(2).

1932 Section 39. (1) The Department of Revenue is authorized,  
1933 and all conditions are deemed met, to adopt emergency rules  
1934 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
1935 implementing the amendment made by this act to s. 212.06,  
1936 Florida Statutes, and the creation of ss. 211.0252, 212.1833,  
1937 220.1876, 220.198, 402.62, and 624.51056, Florida Statutes, by  
1938 this act.

1939 (2) Notwithstanding any other law, emergency rules adopted  
1940 pursuant to subsection (1) are effective for 6 months after  
1941 adoption and may be renewed during the pendency of procedures to  
1942 adopt permanent rules addressing the subject of the emergency  
1943 rules.

576-04426-21

20217068c1

1944       (3) This section shall take effect upon becoming a law and  
1945 expires January 1, 2025.

1946       Section 40. For the 2021-2022 fiscal year, the sum of  
1947 \$208,000 in nonrecurring funds is appropriated from the General  
1948 Revenue Fund to the Department of Revenue for the purpose of  
1949 implementing the provisions related to the Strong Families Tax  
1950 Credit created by this act.

1951       Section 41. The Florida Institute for Child Welfare shall  
1952 analyze the use of funding provided by the tax credit authorized  
1953 under s. 402.62, Florida Statutes, as created by this act, and  
1954 submit a report to the Governor, the President of the Senate,  
1955 and the Speaker of the House of Representatives by October 31,  
1956 2025. The report must, at a minimum, include the total funding  
1957 amount and categorize the funding by type of program, describe  
1958 the programs that were funded, and assess the outcomes that were  
1959 achieved using the funding.

1960       Section 42. If any provision of this act or its application  
1961 to any person or circumstance is held invalid, the invalidity  
1962 does not affect other provisions or applications of this act  
1963 which can be given effect without the invalid provision or  
1964 application, and to this end the provisions of this act are  
1965 declared severable.

1966       Section 43. Except as otherwise expressly provided in this  
1967 act and except for this section, which shall take effect upon  
1968 becoming a law, this act shall take effect July 1, 2021.