

By Senator Gruters

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1                   A bill to be entitled  
2       An act relating to tax administration; amending s.  
3       72.011, F.S.; prohibiting taxpayers from submitting  
4       certain records in tax proceedings under certain  
5       circumstances; amending s. 120.80, F.S.; prohibiting  
6       taxpayers from submitting certain records in tax  
7       proceedings under certain circumstances; specifying  
8       procedures relating to challenges to certain agency  
9       statements; amending s. 201.02, F.S.; clarifying  
10      existing law relating to establishing consideration  
11      before the transfer of real property; requiring the  
12      Department of Revenue to adopt rules; amending s.  
13      202.34, F.S.; authorizing the department to respond to  
14      contact initiated by taxpayers to discuss audits;  
15      authorizing taxpayers to provide records and other  
16      information to the department; authorizing the  
17      department to examine documentation and other  
18      information; providing construction; requiring  
19      taxpayers to object to premature audits within a  
20      certain timeframe; providing that a tolling period is  
21      considered lifted under certain circumstances;  
22      authorizing the department to adopt rules; amending s.  
23      202.36, F.S.; creating a presumption regarding  
24      proposed final agency action by the department;  
25      authorizing the department to create estimates for  
26      purposes of assessment under certain circumstances;  
27      providing construction; amending ss. 206.14, 211.125,  
28      212.14, and 220.735, F.S.; creating presumptions  
29      regarding proposed final agency action by the

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30 department; authorizing the department to create  
31 estimates for purposes of assessment under certain  
32 circumstances; amending s. 206.9931, F.S.; deleting  
33 obsolete language; amending s. 212.05, F.S.;  
34 clarifying conditions for application of an exemption  
35 for sales taxes for certain nonresident purchasers of  
36 boats or aircraft; revising requirements for an  
37 affidavit; amending s. 212.08, F.S.; deleting a tax  
38 exemption for building materials used in the  
39 rehabilitation of real property located in an  
40 enterprise zone; conforming provisions to changes made  
41 by the act; amending s. 212.13, F.S.; requiring  
42 certain dealers to maintain specified records;  
43 providing construction; requiring the department to  
44 notify the Division of Alcoholic Beverages and Tobacco  
45 of the Department of Business and Professional  
46 Regulation and dealers upon dealers' failure to comply  
47 with department requests for records; authorizing the  
48 department to suspend resale certificates issued to  
49 dealers under certain circumstances; authorizing  
50 dealers to apply for administrative hearings under  
51 certain circumstances; authorizing the department to  
52 respond to contact initiated by taxpayers to discuss  
53 audits; authorizing taxpayers to provide records and  
54 other information; authorizing the department to  
55 examine documentation and other information; providing  
56 construction; requiring taxpayers to object to  
57 premature audits within a certain timeframe; providing  
58 that a tolling period is considered lifted under

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59 certain circumstances; authorizing the department to  
60 adopt rules; amending s. 213.051, F.S.; authorizing  
61 the department to serve subpoenas on businesses  
62 registered with the department; providing  
63 construction; amending s. 213.06, F.S.; revising the  
64 period in which, and conditions under which, the  
65 executive director of the department may adopt  
66 emergency rules; providing for an exemption from the  
67 Administrative Procedure Act for any such emergency  
68 rules; specifying conditions regarding the  
69 effectiveness and the renewal of emergency rules;  
70 providing construction; amending s. 213.21, F.S.;  
71 providing for tolling of the statute of limitations  
72 upon the issuance of assessments, rather than final  
73 assessments; authorizing a taxpayer's liability to be  
74 settled or compromised under certain circumstances;  
75 creating a rebuttable presumption; conforming a  
76 provision to changes made by the act; specifying the  
77 conditions for the department to consider requests to  
78 settle or compromise any tax, interest, penalty, or  
79 other liability; providing construction; amending s.  
80 213.34, F.S.; revising audit procedures of the  
81 department; authorizing the department to adopt rules;  
82 requiring the department to refund any overpayments;  
83 amending s. 213.345, F.S.; specifying conditions under  
84 which a period is tolled during an audit; providing  
85 construction; amending s. 213.67, F.S.; authorizing  
86 the executive director of the department or his or her  
87 designee to include additional daily accrued interest,

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88 costs, and fees in a garnishment levy notice; revising  
89 methods for delivery of levy notices; amending s.  
90 220.42, F.S.; deleting obsolete language; amending s.  
91 443.131, F.S.; excluding certain benefit charges from  
92 the employer reemployment assistance contribution rate  
93 calculation; amending s. 443.171, F.S.; requiring the  
94 department and its tax collection service provider to  
95 comply with requirements of the federal Treasury  
96 Offset Program; authorizing the department or the tax  
97 collection service provider to adopt rules; amending  
98 s. 624.515, F.S.; requiring the department to make  
99 available percentages of fire insurance; specifying  
100 requirements for insurers choosing not to use  
101 percentages of fire insurance calculated by the  
102 department; amending ss. 220.183, 288.0001, 290.0056,  
103 290.007, 377.809, 624.5105, and 1011.94, F.S.;  
104 conforming provisions and cross-references to changes  
105 made by the act; providing effective dates.

106  
107 Be It Enacted by the Legislature of the State of Florida:

108  
109 Section 1. Paragraph (c) is added to subsection (1) of  
110 section 72.011, Florida Statutes, to read:

111 72.011 Jurisdiction of circuit courts in specific tax  
112 matters; administrative hearings and appeals; time for  
113 commencing action; parties; deposits.-

114 (1)

115 (c) A taxpayer may not submit records pertaining to an  
116 assessment or refund claim as evidence in any proceeding under

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117 this section if those records were available to, or required to  
118 be kept by, the taxpayer and were not timely provided to the  
119 Department of Revenue during the audit or protest period and  
120 before submission of a petition for hearing pursuant to chapter  
121 120 or the filing of an action under paragraph (a).

122 Section 2. Paragraph (b) of subsection (14) of section  
123 120.80, Florida Statutes, is amended, and subsection (19) is  
124 added to that section, to read:

125 120.80 Exceptions and special requirements; agencies.-

126 (14) DEPARTMENT OF REVENUE.-

127 (b) *Taxpayer contest proceedings*.-

128 1. In any administrative proceeding brought pursuant to  
129 this chapter as authorized by s. 72.011(1), the taxpayer shall  
130 be designated the "petitioner" and the Department of Revenue  
131 shall be designated the "respondent," except that for actions  
132 contesting an assessment or denial of refund under chapter 207,  
133 the Department of Highway Safety and Motor Vehicles shall be  
134 designated the "respondent," and for actions contesting an  
135 assessment or denial of refund under chapters 210, 550, 561,  
136 562, 563, 564, and 565, the Department of Business and  
137 Professional Regulation shall be designated the "respondent."

138 2. In any such administrative proceeding, the applicable  
139 department's burden of proof, except as otherwise specifically  
140 provided by general law, shall be limited to a showing that an  
141 assessment has been made against the taxpayer and the factual  
142 and legal grounds upon which the applicable department made the  
143 assessment.

144 3.a. Before ~~Prior to~~ filing a petition under this chapter,  
145 the taxpayer shall pay to the applicable department the amount

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146 of taxes, penalties, and accrued interest assessed by that  
147 department which are not being contested by the taxpayer.  
148 Failure to pay the uncontested amount shall result in the  
149 dismissal of the action and imposition of an additional penalty  
150 of 25 percent of the amount taxed.

151 b. The requirements of s. 72.011(2) and (3)(a) are  
152 jurisdictional for any action under this chapter to contest an  
153 assessment or denial of refund by the Department of Revenue, the  
154 Department of Highway Safety and Motor Vehicles, or the  
155 Department of Business and Professional Regulation.

156 4. Except as provided in s. 220.719, further collection and  
157 enforcement of the contested amount of an assessment for  
158 nonpayment or underpayment of any tax, interest, or penalty  
159 shall be stayed beginning on the date a petition is filed. Upon  
160 entry of a final order, an agency may resume collection and  
161 enforcement action.

162 5. The prevailing party, in a proceeding under ss. 120.569  
163 and 120.57 authorized by s. 72.011(1), may recover all legal  
164 costs incurred in such proceeding, including reasonable attorney  
165 ~~attorney's~~ fees, if the losing party fails to raise a  
166 justiciable issue of law or fact in its petition or response.

167 6. Upon review pursuant to s. 120.68 of final agency action  
168 concerning an assessment of tax, penalty, or interest with  
169 respect to a tax imposed under chapter 212, or the denial of a  
170 refund of any tax imposed under chapter 212, if the court finds  
171 that the Department of Revenue improperly rejected or modified a  
172 conclusion of law, the court may award reasonable attorney  
173 ~~attorney's~~ fees and reasonable costs of the appeal to the  
174 prevailing appellant.

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175       7. A taxpayer may not submit records pertaining to an  
176 assessment or refund claim as evidence in any proceeding brought  
177 pursuant to this chapter as authorized by s. 72.011(1) if those  
178 records were available to, or required to be kept by, the  
179 taxpayer and were not timely provided to the Department of  
180 Revenue during the audit or protest period and before submission  
181 of a petition for hearing under this chapter.

182       (19) AGENCIES HEADED BY THE GOVERNOR AND CABINET.—In a  
183 proceeding under s. 120.56(4) challenging a statement of an  
184 agency headed by the Governor and Cabinet, upon notification to  
185 the administrative law judge provided before the final hearing  
186 that the agency has published a notice of rule development under  
187 s. 120.54(2) regarding the statement and for which a notice of  
188 adoption of an emergency rule under s. 120.54(4) was also  
189 published, such notice automatically operates as a stay of  
190 proceedings pending adoption of the statement as a rule or while  
191 the emergency rule remains in effect. The administrative law  
192 judge may vacate the stay for good cause shown. A stay of  
193 proceedings under this subsection remains in effect so long as  
194 the agency is proceeding expeditiously and in good faith to  
195 adopt the statement as a rule or the emergency rule remains in  
196 effect.

197       Section 3. Paragraph (a) of subsection (1) of section  
198 201.02, Florida Statutes, is amended, and subsection (12) is  
199 added to that section, to read:

200       201.02 Tax on deeds and other instruments relating to real  
201 property or interests in real property.—

202       (1) (a) On deeds, instruments, or writings whereby any  
203 lands, tenements, or other real property, or any interest

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204 therein, ~~is shall be~~ granted, assigned, transferred, or  
205 otherwise conveyed to, or vested in, the purchaser or any other  
206 person by his or her direction, on each \$100 of the  
207 consideration therefor the tax shall be 70 cents. When the full  
208 amount of the consideration for the execution, assignment,  
209 transfer, or conveyance is not shown in the face of such deed,  
210 instrument, document, or writing, the tax must ~~shall~~ be at the  
211 rate of 70 cents for each \$100 or fractional part thereof of the  
212 consideration therefor. The parties to any document evidencing  
213 the transfer of real property shall establish the consideration  
214 before the transfer of the real property or the delivery of any  
215 document evidencing the transfer of the real property. For  
216 purposes of this section, consideration includes, but is not  
217 limited to, the money paid or agreed to be paid; the discharge  
218 of an obligation; and the amount of any mortgage, purchase money  
219 mortgage lien, or other encumbrance, whether or not the  
220 underlying indebtedness is assumed. If the consideration paid or  
221 given in exchange for real property or any interest therein  
222 includes property other than money, it is presumed that the  
223 consideration is equal to the fair market value of the real  
224 property or interest therein.

225 (12) The Department of Revenue shall adopt rules governing  
226 the implementation and operation of this section.

227 Section 4. Paragraph (f) is added to subsection (4) of  
228 section 202.34, Florida Statutes, and subsection (6) is added to  
229 that section, to read:

230 202.34 Records required to be kept; power to inspect; audit  
231 procedure.—

232 (4)



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233       (f) Once the notification required by paragraph (a) is  
234 issued, the department, at any time, may respond to contact  
235 initiated by a taxpayer to discuss the audit, and the taxpayer  
236 may provide records or other information, electronically or  
237 otherwise, to the department. The department may examine, at any  
238 time, documentation and other information voluntarily provided  
239 by the taxpayer, its representative, or other parties;  
240 information already in the department's possession; or publicly  
241 available information. The department's examination of such  
242 information does not mean an audit has commenced if the review  
243 takes place within 60 days after the notice of intent to conduct  
244 an audit. The requirement in paragraph (a) does not limit the  
245 department in making initial contact with the taxpayer to  
246 confirm receipt of the notification or to confirm the date that  
247 the audit will begin. If the taxpayer believes the department  
248 has prematurely commenced the audit, the taxpayer must object in  
249 writing to the department before the issuance of an assessment  
250 or else the objection is waived. If the department agrees that  
251 the audit was prematurely commenced, or a judge, a hearing  
252 officer, or an administrative law judge so determines, the  
253 tolling period provided for in s. 213.345 is considered lifted  
254 for the number of days equal to the difference between the date  
255 of premature commencement of audit and the 61st day after the  
256 date of the department's notice of intent to audit.

257       (6) The department may adopt rules to administer this  
258 section.

259       Section 5. Paragraph (a) of subsection (4) of section  
260 202.36, Florida Statutes, is amended to read:

261       202.36 Departmental powers; hearings; distress warrants;

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262 bonds; subpoenas and subpoenas duces tecum.—

263 (4) (a) The department may issue subpoenas or subpoenas  
264 duces tecum compelling the attendance and testimony of witnesses  
265 and the production of books, records, written materials, and  
266 electronically recorded information. Subpoenas must be issued  
267 with the written and signed approval of the executive director  
268 or his or her designee on a written and sworn application by any  
269 employee of the department. The application must set forth the  
270 reason for the application, the name of the person subpoenaed,  
271 the time and place of appearance of the witness, and a  
272 description of any books, records, or electronically recorded  
273 information to be produced, together with a statement by the  
274 applicant that the department has unsuccessfully attempted other  
275 reasonable means of securing information and that the testimony  
276 of the witness or the written or electronically recorded  
277 materials sought in the subpoena are necessary for the  
278 collection of taxes, penalty, or interest or the enforcement of  
279 the taxes levied or administered under this chapter. A subpoena  
280 shall be served in the manner provided by law and by the Florida  
281 Rules of Civil Procedure and shall be returnable only during  
282 regular business hours and at least 20 calendar days after the  
283 date of service of the subpoena. Any subpoena to which this  
284 subsection applies must identify the taxpayer to whom the  
285 subpoena relates and to whom the records pertain and must  
286 provide other information to enable the person subpoenaed to  
287 locate the records required under the subpoena. The department  
288 shall give notice to the taxpayer to whom the subpoena relates  
289 within 3 days after the day on which the service of the subpoena  
290 is made. Within 14 days after service of the subpoena, the

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291 person to whom the subpoena is directed may serve written  
292 objection to the inspection or copying of any of the designated  
293 materials. If objection is made, the department may not inspect  
294 or copy the materials, except pursuant to an order of the  
295 circuit court. If an objection is made, the department may  
296 petition any circuit court for an order to comply with the  
297 subpoena. The subpoena must contain a written notice of the  
298 right to object to the subpoena. Every subpoena served upon the  
299 witness or custodian of records must be accompanied by a copy of  
300 ~~the provisions of~~ this subsection. If a person refuses to obey a  
301 subpoena or subpoena duces tecum, the department may apply to  
302 any circuit court of this state to enforce compliance with the  
303 subpoena. Witnesses are entitled to be paid a mileage allowance  
304 and witness fees as authorized for witnesses in civil cases. The  
305 failure of a taxpayer to provide documents available to, or  
306 required to be kept by, the taxpayer and requested by a subpoena  
307 issued under this section creates a presumption that the  
308 resulting proposed final agency action by the department, as to  
309 the requested documents, is correct and that the requested  
310 documents not produced by the taxpayer would be adverse to the  
311 taxpayer's position as to the proposed final agency action. The  
312 department may create estimates for purposes of assessment if a  
313 taxpayer fails to provide documents requested by a subpoena  
314 issued under this section. The presumption and authority to  
315 create estimates under this paragraph are not triggered merely  
316 because a taxpayer or its representative requests a conference  
317 to negotiate the production of a sample of records demanded by a  
318 subpoena.

319 Section 6. Subsection (4) of section 206.14, Florida

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320 Statutes, is amended to read:

321       206.14 Inspection of records; audits; hearings; forms;  
322 rules and regulations.—

323       (4) If any person unreasonably refuses access to such  
324 records, books, papers or other documents, or equipment, or if  
325 any person fails or refuses to obey such subpoenas duces tecum  
326 or to testify, except for lawful reasons, before the department  
327 or any of its authorized agents, the department shall certify  
328 the names and facts to the clerk of the circuit court of any  
329 county; and the circuit court shall enter such order against  
330 such person in the premises as the enforcement of this law and  
331 justice requires. The failure of a taxpayer to provide documents  
332 available to, or required to be kept by, the taxpayer and  
333 requested by a subpoena issued under this section creates a  
334 presumption that the resulting proposed final agency action by  
335 the department, as to the requested documents, is correct and  
336 that the requested documents not produced by the taxpayer would  
337 be adverse to the taxpayer's position as to the proposed final  
338 agency action. The department may create estimates for purposes  
339 of assessment if a taxpayer fails to provide documents requested  
340 by a subpoena issued under this section.

341       Section 7. Subsection (1) of section 206.9931, Florida  
342 Statutes, is amended to read:

343       206.9931 Administrative provisions.—

344       (1) Any person producing in, importing into, or causing to  
345 be imported into this state taxable pollutants for sale, use, or  
346 otherwise and who is not registered or licensed pursuant to  
347 other parts of this chapter is hereby required to register and  
348 become licensed for the purposes of this part. Such person shall

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349 register as either a producer or importer of pollutants and  
350 shall be subject to all applicable registration and licensing  
351 provisions of this chapter, as if fully set out in this part and  
352 made expressly applicable to the taxes imposed herein,  
353 including, but not limited to, ss. 206.02, 206.021, 206.022,  
354 206.025, 206.03, 206.04, and 206.05. For the purposes of this  
355 section, registrations required exclusively for this part shall  
356 be made within 90 days of July 1, 1986, for existing businesses,  
357 or before ~~prior to~~ the first production or importation of  
358 pollutants for businesses created after July 1, 1986. ~~The fee~~  
359 ~~for registration shall be \$30.~~ Failure to timely register is a  
360 misdemeanor of the first degree, punishable as provided in s.  
361 775.082 or s. 775.083.

362 Section 8. Paragraph (b) of subsection (3) of section  
363 211.125, Florida Statutes, is amended to read:

364 211.125 Administration of law; books and records; powers of  
365 the department; refunds; enforcement provisions;  
366 confidentiality.—

367 (3)

368 (b) The department may ~~shall have the power to~~ inspect or  
369 examine the books, records, or papers of any operator, producer,  
370 purchaser, royalty interest owner, taxpayer, or transporter of  
371 taxable products which are reasonably required for the purposes  
372 of this part and may require such person to testify under oath  
373 or affirmation or to answer competent questions touching upon  
374 such person's business or production of taxable products in this  
375 ~~the~~ state.

376 1. The department may issue subpoenas to compel third  
377 parties to testify or to produce records or other evidence held

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378 by them.

379 2. Any duly authorized representative of the department may  
380 administer an oath or affirmation.

381 3. If any person fails to comply with a request of the  
382 department for the inspection of records, fails to give  
383 testimony or respond to competent questions, or fails to comply  
384 with a subpoena, a circuit court having jurisdiction over such  
385 person may, upon application by the department, issue orders  
386 necessary to secure compliance. The failure of a taxpayer to  
387 provide documents available to, or required to be kept by, the  
388 taxpayer and requested by a subpoena issued under this section  
389 creates a presumption that the resulting proposed final agency  
390 action by the department, as to the requested documents, is  
391 correct and that the requested documents not produced by the  
392 taxpayer would be adverse to the taxpayer's position as to the  
393 proposed final agency action. The department may create  
394 estimates for purposes of assessment if a taxpayer fails to  
395 provide documents requested by a subpoena issued under this  
396 section.

397 Section 9. Paragraph (a) of subsection (1) of section  
398 212.05, Florida Statutes, is amended to read:

399 212.05 Sales, storage, use tax.—It is hereby declared to be  
400 the legislative intent that every person is exercising a taxable  
401 privilege who engages in the business of selling tangible  
402 personal property at retail in this state, including the  
403 business of making or facilitating remote sales; who rents or  
404 furnishes any of the things or services taxable under this  
405 chapter; or who stores for use or consumption in this state any  
406 item or article of tangible personal property as defined herein

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407 and who leases or rents such property within the state.

408 (1) For the exercise of such privilege, a tax is levied on  
409 each taxable transaction or incident, which tax is due and  
410 payable as follows:

411 (a)1.a. At the rate of 6 percent of the sales price of each  
412 item or article of tangible personal property when sold at  
413 retail in this state, computed on each taxable sale for the  
414 purpose of remitting the amount of tax due the state, and  
415 including each and every retail sale.

416 b. Each occasional or isolated sale of an aircraft, boat,  
417 mobile home, or motor vehicle of a class or type which is  
418 required to be registered, licensed, titled, or documented in  
419 this state or by the United States Government is ~~shall be~~  
420 subject to tax at the rate provided in this paragraph. The  
421 department shall by rule adopt any nationally recognized  
422 publication for valuation of used motor vehicles as the  
423 reference price list for any used motor vehicle which is  
424 required to be licensed pursuant to s. 320.08(1), (2), (3)(a),  
425 (b), (c), or (e), or (9). If any party to an occasional or  
426 isolated sale of such a vehicle reports to the tax collector a  
427 sales price which is less than 80 percent of the average loan  
428 price for the specified model and year of such vehicle as listed  
429 in the most recent reference price list, the tax levied under  
430 this paragraph shall be computed by the department on such  
431 average loan price unless the parties to the sale have provided  
432 to the tax collector an affidavit signed by each party, or other  
433 substantial proof, stating the actual sales price. Any party to  
434 such sale who reports a sales price less than the actual sales  
435 price is guilty of a misdemeanor of the first degree, punishable

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436 as provided in s. 775.082 or s. 775.083. The department shall  
437 collect or attempt to collect from such party any delinquent  
438 sales taxes. In addition, such party shall pay any tax due and  
439 any penalty and interest assessed plus a penalty equal to twice  
440 the amount of the additional tax owed. Notwithstanding any other  
441 provision of law, the Department of Revenue may waive or  
442 compromise any penalty imposed pursuant to this subparagraph.

443 2. This paragraph does not apply to the sale of a boat or  
444 aircraft by or through a registered dealer under this chapter to  
445 a purchaser who, at the time of taking delivery, is a  
446 nonresident of this state, does not make his or her permanent  
447 place of abode in this state, and is not engaged in carrying on  
448 in this state any employment, trade, business, or profession in  
449 which the boat or aircraft will be used in this state, or is a  
450 corporation none of the officers or directors of which is a  
451 resident of, or makes his or her permanent place of abode in,  
452 this state, or is a noncorporate entity that has no individual  
453 vested with authority to participate in the management,  
454 direction, or control of the entity's affairs who is a resident  
455 of, or makes his or her permanent abode in, this state. For  
456 purposes of this exemption, either a registered dealer acting on  
457 his or her own behalf as seller, a registered dealer acting as  
458 broker on behalf of a seller, or a registered dealer acting as  
459 broker on behalf of the nonresident purchaser may be deemed to  
460 be the selling dealer. This exemption is ~~shall~~ not ~~be~~ allowed  
461 unless:

462 a. The nonresident purchaser removes a qualifying boat, as  
463 described in sub-subparagraph f., from this ~~the~~ state within 90  
464 days after the date of purchase or extension, or the nonresident



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465 purchaser removes a nonqualifying boat or an aircraft from this  
466 state within 10 days after the date of purchase or, when the  
467 boat or aircraft is repaired or altered, within 20 days after  
468 completion of the repairs or alterations; or if the aircraft  
469 will be registered in a foreign jurisdiction and:

470 (I) Application for the aircraft's registration is properly  
471 filed with a civil airworthiness authority of a foreign  
472 jurisdiction within 10 days after the date of purchase;

473 (II) The nonresident purchaser removes the aircraft from  
474 this ~~the~~ state to a foreign jurisdiction within 10 days after  
475 the date the aircraft is registered by the applicable foreign  
476 airworthiness authority; and

477 (III) The aircraft is operated in this ~~the~~ state solely to  
478 remove it from this ~~the~~ state to a foreign jurisdiction.

479

480 For purposes of this sub-subparagraph, the term "foreign  
481 jurisdiction" means any jurisdiction outside of the United  
482 States or any of its territories;

483 b. The nonresident purchaser, within 90 days after ~~from~~ the  
484 date of departure, provides the department with written proof  
485 that the nonresident purchaser licensed, registered, titled, or  
486 documented the boat or aircraft outside this ~~the~~ state. If such  
487 written proof is unavailable, within 90 days the nonresident  
488 purchaser must ~~shall~~ provide proof that the nonresident  
489 purchaser applied for such license, title, registration, or  
490 documentation. The nonresident purchaser shall forward to the  
491 department proof of title, license, registration, or  
492 documentation upon receipt;

493 c. The nonresident purchaser, within 30 days after removing

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494 the boat or aircraft from this state ~~Florida~~, furnishes the  
495 department with proof of removal in the form of receipts for  
496 fuel, dockage, slippage, tie-down, or hangaring from outside of  
497 this state ~~Florida~~. The information so provided must clearly and  
498 specifically identify the boat or aircraft;

499 d. The selling dealer, within 30 days after the date of  
500 sale, provides to the department a copy of the sales invoice,  
501 closing statement, bills of sale, and the original affidavit  
502 signed by the nonresident purchaser affirming that the  
503 nonresident purchaser qualifies for exemption from sales tax  
504 pursuant to this subparagraph and attesting that the nonresident  
505 purchaser will provide the documentation required to  
506 substantiate the exemption claimed under this subparagraph  
507 ~~attesting that he or she has read the provisions of this~~  
508 ~~section;~~

509 e. The seller makes a copy of the affidavit a part of his  
510 or her record for as long as required by s. 213.35; and

511 f. Unless the nonresident purchaser of a boat of 5 net tons  
512 of admeasurement or larger intends to remove the boat from this  
513 state within 10 days after the date of purchase or when the boat  
514 is repaired or altered, within 20 days after completion of the  
515 repairs or alterations, the nonresident purchaser applies to the  
516 selling dealer for a decal which authorizes 90 days after the  
517 date of purchase for removal of the boat. The nonresident  
518 purchaser of a qualifying boat may apply to the selling dealer  
519 within 60 days after the date of purchase for an extension decal  
520 that authorizes the boat to remain in this state for an  
521 additional 90 days, but not more than a total of 180 days,  
522 before the nonresident purchaser is required to pay the tax

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523 imposed by this chapter. The department is authorized to issue  
524 decals in advance to dealers. The number of decals issued in  
525 advance to a dealer shall be consistent with the volume of the  
526 dealer's past sales of boats which qualify under this sub-  
527 subparagraph. The selling dealer or his or her agent shall mark  
528 and affix the decals to qualifying boats in the manner  
529 prescribed by the department, before delivery of the boat.

530 (I) The department is hereby authorized to charge dealers a  
531 fee sufficient to recover the costs of decals issued, except the  
532 extension decal shall cost \$425.

533 (II) The proceeds from the sale of decals will be deposited  
534 into the administrative trust fund.

535 (III) Decals shall display information to identify the boat  
536 as a qualifying boat under this sub-subparagraph, including, but  
537 not limited to, the decal's date of expiration.

538 (IV) The department is authorized to require dealers who  
539 purchase decals to file reports with the department and may  
540 prescribe all necessary records by rule. All such records are  
541 subject to inspection by the department.

542 (V) Any dealer or his or her agent who issues a decal  
543 falsely, fails to affix a decal, mismarks the expiration date of  
544 a decal, or fails to properly account for decals will be  
545 considered prima facie to have committed a fraudulent act to  
546 evade the tax and will be liable for payment of the tax plus a  
547 mandatory penalty of 200 percent of the tax, and shall be liable  
548 for fine and punishment as provided by law for a conviction of a  
549 misdemeanor of the first degree, as provided in s. 775.082 or s.  
550 775.083.

551 (VI) Any nonresident purchaser of a boat who removes a

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552 decal before permanently removing the boat from this ~~the~~ state,  
553 or defaces, changes, modifies, or alters a decal in a manner  
554 affecting its expiration date before its expiration, or who  
555 causes or allows the same to be done by another, will be  
556 considered prima facie to have committed a fraudulent act to  
557 evade the tax and will be liable for payment of the tax plus a  
558 mandatory penalty of 200 percent of the tax, and shall be liable  
559 for fine and punishment as provided by law for a conviction of a  
560 misdemeanor of the first degree, as provided in s. 775.082 or s.  
561 775.083.

562 (VII) The department is authorized to adopt rules necessary  
563 to administer and enforce this subparagraph and to publish the  
564 necessary forms and instructions.

565 (VIII) The department is hereby authorized to adopt  
566 emergency rules pursuant to s. 120.54(4) to administer and  
567 enforce ~~the provisions of~~ this subparagraph.

568  
569 If the nonresident purchaser fails to remove the qualifying boat  
570 from this state within the maximum 180 days after purchase or a  
571 nonqualifying boat or an aircraft from this state within 10 days  
572 after purchase or, when the boat or aircraft is repaired or  
573 altered, within 20 days after completion of such repairs or  
574 alterations, or permits the boat or aircraft to return to this  
575 state within 6 months after ~~from~~ the date of departure, except  
576 as provided in s. 212.08(7)(fff), or if the nonresident  
577 purchaser fails to furnish the department with any of the  
578 documentation required by this subparagraph within the  
579 prescribed time period, the nonresident purchaser is ~~shall be~~  
580 liable for use tax on the cost price of the boat or aircraft

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581 and, in addition thereto, payment of a penalty to the Department  
582 of Revenue equal to the tax payable. This penalty shall be in  
583 lieu of the penalty imposed by s. 212.12(2). The maximum 180-day  
584 period following the sale of a qualifying boat tax-exempt to a  
585 nonresident may not be tolled for any reason.

586 Section 10. Paragraphs (g) and (h) of subsection (5) and  
587 paragraph (f) of subsection (15) of section 212.08, Florida  
588 Statutes, are amended to read:

589 212.08 Sales, rental, use, consumption, distribution, and  
590 storage tax; specified exemptions.—The sale at retail, the  
591 rental, the use, the consumption, the distribution, and the  
592 storage to be used or consumed in this state of the following  
593 are hereby specifically exempt from the tax imposed by this  
594 chapter.

595 (5) EXEMPTIONS; ACCOUNT OF USE.—

596 ~~(g) Building materials used in the rehabilitation of real~~  
597 ~~property located in an enterprise zone.—~~

598 ~~1. Building materials used in the rehabilitation of real~~  
599 ~~property located in an enterprise zone are exempt from the tax~~  
600 ~~imposed by this chapter upon an affirmative showing to the~~  
601 ~~satisfaction of the department that the items have been used for~~  
602 ~~the rehabilitation of real property located in an enterprise~~  
603 ~~zone. Except as provided in subparagraph 2., this exemption~~  
604 ~~inures to the owner, lessee, or lessor at the time the real~~  
605 ~~property is rehabilitated, but only through a refund of~~  
606 ~~previously paid taxes. To receive a refund pursuant to this~~  
607 ~~paragraph, the owner, lessee, or lessor of the rehabilitated~~  
608 ~~real property must file an application under oath with the~~  
609 ~~governing body or enterprise zone development agency having~~

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610 ~~jurisdiction over the enterprise zone where the business is~~  
611 ~~located, as applicable. A single application for a refund may be~~  
612 ~~submitted for multiple, contiguous parcels that were part of a~~  
613 ~~single parcel that was divided as part of the rehabilitation of~~  
614 ~~the property. All other requirements of this paragraph apply to~~  
615 ~~each parcel on an individual basis. The application must~~  
616 ~~include:~~

617 ~~a. The name and address of the person claiming the refund.~~

618 ~~b. An address and assessment roll parcel number of the~~  
619 ~~rehabilitated real property for which a refund of previously~~  
620 ~~paid taxes is being sought.~~

621 ~~e. A description of the improvements made to accomplish the~~  
622 ~~rehabilitation of the real property.~~

623 ~~d. A copy of a valid building permit issued by the county~~  
624 ~~or municipal building department for the rehabilitation of the~~  
625 ~~real property.~~

626 ~~e. A sworn statement, under penalty of perjury, from the~~  
627 ~~general contractor licensed in this state with whom the~~  
628 ~~applicant contracted to make the improvements necessary to~~  
629 ~~rehabilitate the real property, which lists the building~~  
630 ~~materials used to rehabilitate the real property, the actual~~  
631 ~~cost of the building materials, and the amount of sales tax paid~~  
632 ~~in this state on the building materials. If a general contractor~~  
633 ~~was not used, the applicant, not a general contractor, shall~~  
634 ~~make the sworn statement required by this sub-subparagraph.~~  
635 ~~Copies of the invoices that evidence the purchase of the~~  
636 ~~building materials used in the rehabilitation and the payment of~~  
637 ~~sales tax on the building materials must be attached to the~~  
638 ~~sworn statement provided by the general contractor or by the~~

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639 ~~applicant. Unless the actual cost of building materials used in~~  
640 ~~the rehabilitation of real property and the payment of sales~~  
641 ~~taxes is documented by a general contractor or by the applicant~~  
642 ~~in this manner, the cost of the building materials is deemed to~~  
643 ~~be an amount equal to 40 percent of the increase in assessed~~  
644 ~~value for ad valorem tax purposes.~~

645 ~~f. The identifying number assigned pursuant to s. 290.0065~~  
646 ~~to the enterprise zone in which the rehabilitated real property~~  
647 ~~is located.~~

648 ~~g. A certification by the local building code inspector~~  
649 ~~that the improvements necessary to rehabilitate the real~~  
650 ~~property are substantially completed.~~

651 ~~h. A statement of whether the business is a small business~~  
652 ~~as defined by s. 288.703.~~

653 ~~i. If applicable, the name and address of each permanent~~  
654 ~~employee of the business, including, for each employee who is a~~  
655 ~~resident of an enterprise zone, the identifying number assigned~~  
656 ~~pursuant to s. 290.0065 to the enterprise zone in which the~~  
657 ~~employee resides.~~

658 ~~2. This exemption inures to a municipality, county, other~~  
659 ~~governmental unit or agency, or nonprofit community-based~~  
660 ~~organization through a refund of previously paid taxes if the~~  
661 ~~building materials used in the rehabilitation are paid for from~~  
662 ~~the funds of a community development block grant, State Housing~~  
663 ~~Initiatives Partnership Program, or similar grant or loan~~  
664 ~~program. To receive a refund, a municipality, county, other~~  
665 ~~governmental unit or agency, or nonprofit community-based~~  
666 ~~organization must file an application that includes the same~~  
667 ~~information required in subparagraph 1. In addition, the~~

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668 ~~application must include a sworn statement signed by the chief~~  
669 ~~executive officer of the municipality, county, other~~  
670 ~~governmental unit or agency, or nonprofit community-based~~  
671 ~~organization seeking a refund which states that the building~~  
672 ~~materials for which a refund is sought were funded by a~~  
673 ~~community development block grant, State Housing Initiatives~~  
674 ~~Partnership Program, or similar grant or loan program.~~

675 ~~3. Within 10 working days after receipt of an application,~~  
676 ~~the governing body or enterprise zone development agency shall~~  
677 ~~review the application to determine if it contains all the~~  
678 ~~information required by subparagraph 1. or subparagraph 2. and~~  
679 ~~meets the criteria set out in this paragraph. The governing body~~  
680 ~~or agency shall certify all applications that contain the~~  
681 ~~required information and are eligible to receive a refund. If~~  
682 ~~applicable, the governing body or agency shall also certify if~~  
683 ~~20 percent of the employees of the business are residents of an~~  
684 ~~enterprise zone, excluding temporary and part-time employees.~~  
685 ~~The certification must be in writing, and a copy of the~~  
686 ~~certification shall be transmitted to the executive director of~~  
687 ~~the department. The applicant is responsible for forwarding a~~  
688 ~~certified application to the department within the time~~  
689 ~~specified in subparagraph 4.~~

690 ~~4. An application for a refund must be submitted to the~~  
691 ~~department within 6 months after the rehabilitation of the~~  
692 ~~property is deemed to be substantially completed by the local~~  
693 ~~building code inspector or by November 1 after the rehabilitated~~  
694 ~~property is first subject to assessment.~~

695 ~~5. Only one exemption through a refund of previously paid~~  
696 ~~taxes for the rehabilitation of real property is permitted for~~



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697 ~~any single parcel of property unless there is a change in~~  
698 ~~ownership, a new lessor, or a new lessee of the real property. A~~  
699 ~~refund may not be granted unless the amount to be refunded~~  
700 ~~exceeds \$500. A refund may not exceed the lesser of 97 percent~~  
701 ~~of the Florida sales or use tax paid on the cost of the building~~  
702 ~~materials used in the rehabilitation of the real property as~~  
703 ~~determined pursuant to sub-subparagraph 1.c. or \$5,000, or, if~~  
704 ~~at least 20 percent of the employees of the business are~~  
705 ~~residents of an enterprise zone, excluding temporary and part-~~  
706 ~~time employees, the amount of refund may not exceed the lesser~~  
707 ~~of 97 percent of the sales tax paid on the cost of the building~~  
708 ~~materials or \$10,000. A refund shall be made within 30 days~~  
709 ~~after formal approval by the department of the application for~~  
710 ~~the refund.~~

711 ~~6. The department shall adopt rules governing the manner~~  
712 ~~and form of refund applications and may establish guidelines as~~  
713 ~~to the requisites for an affirmative showing of qualification~~  
714 ~~for exemption under this paragraph.~~

715 ~~7. The department shall deduct an amount equal to 10~~  
716 ~~percent of each refund granted under this paragraph from the~~  
717 ~~amount transferred into the Local Government Half-cent Sales Tax~~  
718 ~~Clearing Trust Fund pursuant to s. 212.20 for the county area in~~  
719 ~~which the rehabilitated real property is located and shall~~  
720 ~~transfer that amount to the General Revenue Fund.~~

721 ~~8. For the purposes of the exemption provided in this~~  
722 ~~paragraph, the term:~~

723 ~~a. "Building materials" means tangible personal property~~  
724 ~~that becomes a component part of improvements to real property.~~

725 ~~b. "Real property" has the same meaning as provided in s.~~

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726 ~~192.001(12), except that the term does not include a condominium~~  
727 ~~parcel or condominium property as defined in s. 718.103.~~

728 ~~e. "Rehabilitation of real property" means the~~  
729 ~~reconstruction, renovation, restoration, rehabilitation,~~  
730 ~~construction, or expansion of improvements to real property.~~

731 ~~d. "Substantially completed" has the same meaning as~~  
732 ~~provided in s. 192.042(1).~~

733 ~~9. This paragraph expires on the date specified in s.~~  
734 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

735 ~~(g) (h) Business property used in an enterprise zone.-~~

736 1. Business property purchased for use by businesses  
737 located in an enterprise zone which is subsequently used in an  
738 enterprise zone shall be exempt from the tax imposed by this  
739 chapter. This exemption inures to the business only through a  
740 refund of previously paid taxes. A refund shall be authorized  
741 upon an affirmative showing by the taxpayer to the satisfaction  
742 of the department that the requirements of this paragraph have  
743 been met.

744 2. To receive a refund, the business must file under oath  
745 with the governing body or enterprise zone development agency  
746 having jurisdiction over the enterprise zone where the business  
747 is located, as applicable, an application which includes:

748 a. The name and address of the business claiming the  
749 refund.

750 b. The identifying number assigned pursuant to s. 290.0065  
751 to the enterprise zone in which the business is located.

752 c. A specific description of the property for which a  
753 refund is sought, including its serial number or other permanent  
754 identification number.

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755 d. The location of the property.

756 e. The sales invoice or other proof of purchase of the  
757 property, showing the amount of sales tax paid, the date of  
758 purchase, and the name and address of the sales tax dealer from  
759 whom the property was purchased.

760 f. Whether the business is a small business as defined by  
761 s. 288.703.

762 g. If applicable, the name and address of each permanent  
763 employee of the business, including, for each employee who is a  
764 resident of an enterprise zone, the identifying number assigned  
765 pursuant to s. 290.0065 to the enterprise zone in which the  
766 employee resides.

767 3. Within 10 working days after receipt of an application,  
768 the governing body or enterprise zone development agency shall  
769 review the application to determine if it contains all the  
770 information required pursuant to subparagraph 2. and meets the  
771 criteria set out in this paragraph. The governing body or agency  
772 shall certify all applications that contain the information  
773 required pursuant to subparagraph 2. and meet the criteria set  
774 out in this paragraph as eligible to receive a refund. If  
775 applicable, the governing body or agency shall also certify if  
776 20 percent of the employees of the business are residents of an  
777 enterprise zone, excluding temporary and part-time employees.  
778 The certification shall be in writing, and a copy of the  
779 certification shall be transmitted to the executive director of  
780 the Department of Revenue. The business shall be responsible for  
781 forwarding a certified application to the department within the  
782 time specified in subparagraph 4.

783 4. An application for a refund pursuant to this paragraph

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784 must be submitted to the department within 6 months after the  
785 tax is due on the business property that is purchased.

786 5. The amount refunded on purchases of business property  
787 under this paragraph shall be the lesser of 97 percent of the  
788 sales tax paid on such business property or \$5,000, or, if no  
789 less than 20 percent of the employees of the business are  
790 residents of an enterprise zone, excluding temporary and part-  
791 time employees, the amount refunded on purchases of business  
792 property under this paragraph shall be the lesser of 97 percent  
793 of the sales tax paid on such business property or \$10,000. A  
794 refund approved pursuant to this paragraph shall be made within  
795 30 days after formal approval by the department of the  
796 application for the refund. A refund may not be granted under  
797 this paragraph unless the amount to be refunded exceeds \$100 in  
798 sales tax paid on purchases made within a 60-day time period.

799 6. The department shall adopt rules governing the manner  
800 and form of refund applications and may establish guidelines as  
801 to the requisites for an affirmative showing of qualification  
802 for exemption under this paragraph.

803 7. If the department determines that the business property  
804 is used outside an enterprise zone within 3 years from the date  
805 of purchase, the amount of taxes refunded to the business  
806 purchasing such business property shall immediately be due and  
807 payable to the department by the business, together with the  
808 appropriate interest and penalty, computed from the date of  
809 purchase, in the manner provided by this chapter.

810 Notwithstanding this subparagraph, business property used  
811 exclusively in:

812 a. Licensed commercial fishing vessels,

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813           b. Fishing guide boats, or  
814           c. Ecotourism guide boats

815  
816 that leave and return to a fixed location within an area  
817 designated under s. 379.2353, Florida Statutes 2010, are  
818 eligible for the exemption provided under this paragraph if all  
819 requirements of this paragraph are met. Such vessels and boats  
820 must be owned by a business that is eligible to receive the  
821 exemption provided under this paragraph. This exemption does not  
822 apply to the purchase of a vessel or boat.

823           8. The department shall deduct an amount equal to 10  
824 percent of each refund granted under this paragraph from the  
825 amount transferred into the Local Government Half-cent Sales Tax  
826 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
827 which the business property is located and shall transfer that  
828 amount to the General Revenue Fund.

829           9. For the purposes of this exemption, "business property"  
830 means new or used property defined as "recovery property" in s.  
831 168(c) of the Internal Revenue Code of 1954, as amended, except:

832           a. Property classified as 3-year property under s.  
833 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

834           b. Industrial machinery and equipment as defined in sub-  
835 subparagraph (b)6.a. and eligible for exemption under paragraph  
836 (b); and

837           c. ~~Building materials as defined in sub-subparagraph~~  
838 ~~(g)8.a.; and~~

839           ~~d.~~ Business property having a sales price of under \$5,000  
840 per unit.

841           10. This paragraph expires on the date specified in s.

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842 290.016 for the expiration of the Florida Enterprise Zone Act.

843 (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.—

844 (f) For the purpose of the exemption provided in this  
845 subsection, the term "qualified business" means a business which  
846 is:

847 1. First occupying a new structure to which electrical  
848 service, other than that used for construction purposes, has not  
849 been previously provided or furnished; or

850 2. Newly occupying an existing, remodeled, renovated, or  
851 rehabilitated structure to which electrical service, other than  
852 that used for remodeling, renovation, or rehabilitation of the  
853 structure, has not been provided or furnished in the three  
854 preceding billing periods. ~~;~~ ~~or~~

855 ~~3. Occupying a new, remodeled, rebuilt, renovated, or~~  
856 ~~rehabilitated structure for which a refund has been granted~~  
857 ~~pursuant to paragraph (5) (g).~~

858 Section 11. Subsections (2) and (5) of section 212.13,  
859 Florida Statutes, are amended, and subsection (7) is added to  
860 that section, to read:

861 212.13 Records required to be kept; power to inspect; audit  
862 procedure.—

863 (2) (a) Each dealer, as defined in this chapter, shall  
864 secure, maintain, and keep as long as required by s. 213.35 a  
865 complete record of tangible personal property or services  
866 received, used, sold at retail, distributed or stored, leased or  
867 rented by said dealer, together with invoices, bills of lading,  
868 gross receipts from such sales, and other pertinent records and  
869 papers as may be required by the department for the reasonable  
870 administration of this chapter. All such records must be made

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871 available to the department at reasonable times and places and  
872 by reasonable means, including in an electronic format when so  
873 kept by the dealer. Any dealer subject to this chapter who  
874 violates this subsection commits a misdemeanor of the first  
875 degree, punishable as provided in s. 775.082 or s. 775.083. If,  
876 however, any subsequent offense involves intentional destruction  
877 of such records with an intent to evade payment of or deprive  
878 the state of any tax revenues, such subsequent offense is a  
879 felony of the third degree, punishable as provided in s. 775.082  
880 or s. 775.083.

881 (b) Dealers licensed under chapter 561 shall maintain  
882 records of all monthly sales and all monthly purchases of  
883 alcoholic beverages and produce such records for inspection by  
884 any department employee within 10 days after written request  
885 therefor. The failure of a dealer licensed under chapter 561 to  
886 comply with such a request is deemed sufficient cause under s.  
887 561.29(1)(a), and the department shall promptly notify the  
888 Division of Alcoholic Beverages and Tobacco and the dealer of  
889 such failure for further appropriate action by the division. The  
890 department may suspend the resale certificate issued to a dealer  
891 licensed under chapter 561 if the dealer fails to produce the  
892 records requested by the department under this section, unless  
893 such dealer, within 30 days after the receipt of notice by the  
894 department, corrects such failure or establishes reasonable  
895 cause to the department why the requested records do not exist.  
896 A dealer licensed under chapter 561 aggrieved by an action of  
897 the department which suspends the resale certificate of that  
898 dealer may apply to the department within 30 days after the  
899 receipt of the notice of suspension for an administrative

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900 hearing pursuant to chapter 120.

901 (5) (a) The department shall send written notification at  
902 least 60 days before ~~prior to~~ the date an auditor is scheduled  
903 to begin an audit, informing the taxpayer of the audit. The  
904 department is not required to give 60 days' prior notification  
905 of a forthcoming audit in any instance in which the taxpayer  
906 requests an emergency audit.

907 (b) Such written notification must ~~shall~~ contain:

908 1. The approximate date on which the auditor is scheduled  
909 to begin the audit.

910 2. A reminder that all of the records, receipts, invoices,  
911 resale certificates, and related documentation of the taxpayer  
912 must be made available to the auditor.

913 3. Any other requests or suggestions the department may  
914 deem necessary.

915 (c) Only records, receipts, invoices, resale certificates,  
916 and related documentation that ~~which~~ are available to the  
917 auditor when such audit begins are ~~shall be~~ deemed acceptable  
918 for the purposes of conducting such audit. A resale certificate  
919 containing a date before ~~prior to~~ the date the audit commences  
920 is ~~shall be~~ deemed acceptable documentation of the specific  
921 transaction or transactions which occurred in the past, for the  
922 purpose of conducting an audit.

923 (d) The provisions of this chapter concerning fraudulent or  
924 improper records, receipts, invoices, resale certificates, and  
925 related documentation ~~shall~~ apply when conducting any audit.

926 (e) The requirement in paragraph (a) of 60 days' written  
927 notification does not apply to the distress or jeopardy  
928 situations referred to in s. 212.14 or s. 212.15.



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929       (f) Once the notification required by paragraph (a) is  
930 issued, the department, at any time, may respond to contact  
931 initiated by a taxpayer to discuss the audit, and the taxpayer  
932 may provide documentation or other information, electronically  
933 or otherwise, to the department. The department may examine, at  
934 any time, documentation and other information voluntarily  
935 provided by the taxpayer, its representative, or other parties;  
936 information already in the department's possession; or publicly  
937 available information. The department's examination of such  
938 information does not mean an audit has commenced if the review  
939 takes place within 60 days after the notice of intent to conduct  
940 an audit. The requirement in paragraph (a) does not limit the  
941 department in making initial contact with the taxpayer to  
942 confirm receipt of the notification or to confirm the date that  
943 the audit will begin. If the taxpayer believes the department  
944 has prematurely commenced the audit, the taxpayer must object in  
945 writing to the department before the issuance of an assessment  
946 or else the objection is waived. If the department agrees that  
947 the audit was prematurely commenced, or a judge, a hearing  
948 officer or an administrative law judge so determines, the  
949 tolling period provided for in s. 213.345 is considered lifted  
950 for the number of days equal to the difference between the date  
951 of premature commencement of audit and the 61st day after the  
952 date of the department's notice of intent to audit.

953       (7) The department may adopt rules to administer this  
954 section.

955       Section 12. Paragraph (a) of subsection (7) of section  
956 212.14, Florida Statutes, is amended to read:

957       212.14 Departmental powers; hearings; distress warrants;

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958 bonds; subpoenas and subpoenas duces tecum.—

959 (7) (a) For purposes of collection and enforcement of taxes,  
960 penalties, and interest levied under this chapter, the  
961 department may issue subpoenas or subpoenas duces tecum  
962 compelling the attendance and testimony of witnesses and the  
963 production of books, records, written materials, and  
964 electronically recorded information. Subpoenas shall be issued  
965 with the written and signed approval of the executive director  
966 or his or her designee on written and sworn application by any  
967 employee of the department. The application must set forth the  
968 reason for the application, the name of the person subpoenaed,  
969 the time and place of appearance of the witness, and a  
970 description of any books, records, or electronically recorded  
971 information to be produced, together with a statement by the  
972 applicant that the department has unsuccessfully attempted other  
973 reasonable means of securing information and that the testimony  
974 of the witness or the written or electronically recorded  
975 materials sought in the subpoena are necessary for the  
976 collection of taxes, penalty, or interest or the enforcement of  
977 the taxes levied under this chapter. A subpoena must ~~shall~~ be  
978 served in the manner provided by law and by the Florida Rules of  
979 Civil Procedure and is ~~shall be~~ returnable only during regular  
980 business hours and at least 20 calendar days after the date of  
981 service of the subpoena. Any subpoena to which this subsection  
982 applies must ~~shall~~ identify the taxpayer to whom the subpoena  
983 relates and to whom the records pertain and must ~~shall~~ provide  
984 other information to enable the person subpoenaed to locate the  
985 records required under the subpoena. The department shall give  
986 notice to the taxpayer to whom the subpoena relates within 3

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987 days ~~after~~ of the day on which the service of the subpoena is  
988 made. Within 14 days after service of the subpoena, the person  
989 to whom the subpoena is directed may serve written objection to  
990 inspection or copying of any of the designated materials. If  
991 objection is made, the department is ~~shall~~ not be entitled to  
992 inspect and copy the materials, except pursuant to an order of  
993 the circuit court. If an objection is made, the department may  
994 petition any circuit court for an order to comply with the  
995 subpoena. The subpoena must ~~shall~~ contain a written notice of  
996 the right to object to the subpoena. Every subpoena served upon  
997 the witness or records custodian must be accompanied by a copy  
998 of ~~the provisions of~~ this subsection. If a person refuses to  
999 obey a subpoena or subpoena duces tecum, the department may  
1000 apply to any circuit court of this state to enforce compliance  
1001 with the subpoena. Witnesses must ~~shall~~ be paid mileage and  
1002 witness fees as authorized for witnesses in civil cases. The  
1003 failure of a taxpayer to provide documents available to, or  
1004 required to be kept by, the taxpayer and requested by a subpoena  
1005 issued under this section creates a presumption that the  
1006 resulting proposed final agency action by the department, as to  
1007 the requested documents, is correct and that the requested  
1008 documents not produced by the taxpayer would be adverse to the  
1009 taxpayer's position as to the proposed final agency action. The  
1010 department may create estimates for purposes of assessment if a  
1011 taxpayer fails to provide documents requested by a subpoena  
1012 issued under this section. The presumption and authority to  
1013 create estimates under this paragraph are not triggered merely  
1014 because a taxpayer or its representative requests a conference  
1015 to negotiate the production of a sample of records demanded by a

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1016 subpoena.

1017 Section 13. Section 213.051, Florida Statutes, is amended  
1018 to read:

1019 213.051 Service of subpoenas.—

1020 (1) For the purpose of administering and enforcing ~~the~~  
1021 ~~provisions of~~ the revenue laws of this state, the executive  
1022 director of the Department of Revenue, or any of his or her  
1023 assistants designated in writing by the executive director, may  
1024 ~~shall be authorized to~~ serve subpoenas and subpoenas duces tecum  
1025 issued by the state attorney relating to investigations  
1026 concerning the taxes enumerated in s. 213.05.

1027 (2) In addition to the procedures for service prescribed by  
1028 chapter 48, the department may serve subpoenas it issues  
1029 pursuant to ss. 202.36, 206.14, 211.125, 212.14, and 220.735  
1030 upon any business registered with the department at the address  
1031 on file with the department if it received correspondence from  
1032 the business from that address within 30 days after issuance of  
1033 the subpoena or if the address is listed with the Department of  
1034 State Division of Corporations as a principal or business  
1035 address. If a business' address is not in this state, service is  
1036 made upon proof of delivery by registered mail or under the  
1037 notice provisions of s. 213.0537.

1038 Section 14. Section 213.06, Florida Statutes, is amended,  
1039 to read:

1040 213.06 Rules of department; circumstances requiring  
1041 emergency rules.—

1042 (1) The Department of Revenue may ~~has the authority to~~  
1043 adopt rules pursuant to ss. 120.536(1) and 120.54 to implement  
1044 provisions of the revenue laws.

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1045 (2) The executive director of the department may adopt  
1046 emergency rules pursuant to s. 120.54 on behalf of the  
1047 department when the effective date of a legislative change  
1048 occurs sooner than 120 ~~60~~ days after the close of a legislative  
1049 session in which enacted or after the governor approves or fails  
1050 to veto the legislative change, whichever is later, and the  
1051 change affects a tax rate or a collection or reporting procedure  
1052 which affects a substantial number of dealers or persons subject  
1053 to the tax change or procedure. The Legislature finds that such  
1054 circumstances qualify as an exception to the prerequisite of a  
1055 finding of immediate danger to the public health, safety, or  
1056 welfare as set forth in s. 120.54(4)(a) and qualify as  
1057 circumstances requiring an emergency rule. Emergency rules  
1058 adopted under this subsection are exempt from s. 120.54(4)(c),  
1059 remain in effect for 6 months or until replaced by rules adopted  
1060 under the nonemergency rulemaking procedures of the  
1061 Administrative Procedure Act, and may be renewed during the  
1062 pendency of procedures to adopt permanent rules addressing the  
1063 subject of the emergency rules.

1064 (3) The grants of rulemaking authority in subsections (1)  
1065 and (2) are sufficient to allow the department to adopt rules  
1066 implementing all revenue laws administered by the department.  
1067 Each revenue law administered by the department is an enabling  
1068 statute authorizing the department to implement it, regardless  
1069 of whether the enabling statute contains its own grant of  
1070 rulemaking authority.

1071 Section 15. Paragraph (b) of subsection (1) and paragraph  
1072 (a) of subsection (3) of section 213.21, Florida Statutes, are  
1073 amended, and subsections (11) and (12) are added to that

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1074 section, to read:

1075 213.21 Informal conferences; compromises.—

1076 (1)

1077 (b) The statute of limitations upon the issuance of ~~final~~  
1078 assessments and the period for filing a claim for refund as  
1079 required by s. 215.26(2) for any transactions occurring during  
1080 the audit period shall be tolled during the period in which the  
1081 taxpayer is engaged in a procedure under this section.

1082 (3) (a) A taxpayer's liability for any tax or interest  
1083 specified in s. 72.011(1) may be compromised by the department  
1084 upon the grounds of doubt as to liability for or collectibility  
1085 of such tax or interest. A taxpayer's liability for interest  
1086 under any of the chapters specified in s. 72.011(1) shall be  
1087 settled or compromised in whole or in part whenever or to the  
1088 extent that the department determines that the delay in the  
1089 determination of the amount due is attributable to the action or  
1090 inaction of the department. A taxpayer's liability for penalties  
1091 under any of the chapters specified in s. 72.011(1) greater than  
1092 25 percent of the tax must ~~may~~ be settled or compromised if ~~it~~  
1093 ~~is determined by~~ the department determines that the  
1094 noncompliance is not due to ~~reasonable cause and not to~~ willful  
1095 negligence, willful neglect, or fraud. There is a rebuttable  
1096 presumption that a taxpayer's noncompliance is due to willful  
1097 negligence, willful neglect, or fraud when adequate records as  
1098 requested by the department are not provided to the department  
1099 before the issuance of an assessment. In addition, a taxpayer's  
1100 liability for penalties under any of the chapters specified in  
1101 s. 72.011(1) up to and including 25 percent of the tax may be  
1102 settled or compromised if the department determines that

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1103 reasonable cause exists and the penalties greater than 25  
1104 percent of the tax were compromised because the noncompliance is  
1105 not due to willful negligence, willful neglect, or fraud. The  
1106 facts and circumstances are subject to de novo review to  
1107 determine the existence of reasonable cause in any  
1108 administrative proceeding or judicial action challenging an  
1109 assessment of penalty under any of the chapters specified in s.  
1110 72.011(1). A taxpayer who establishes reasonable reliance on the  
1111 written advice issued by the department to the taxpayer is will  
1112 be deemed to have shown reasonable cause for the noncompliance.  
1113 ~~In addition, a taxpayer's liability for penalties under any of~~  
1114 ~~the chapters specified in s. 72.011(1) in excess of 25 percent~~  
1115 ~~of the tax shall be settled or compromised if the department~~  
1116 ~~determines that the noncompliance is due to reasonable cause and~~  
1117 ~~not to willful negligence, willful neglect, or fraud.~~ The  
1118 department shall maintain records of all compromises, and the  
1119 records shall state the basis for the compromise. The records of  
1120 compromise under this paragraph are ~~shall~~ not ~~be~~ subject to  
1121 disclosure pursuant to s. 119.07(1) and are ~~shall be~~ considered  
1122 confidential information governed by ~~the provisions of~~ s.  
1123 213.053.

1124 (11) Following the expiration of time for a taxpayer to  
1125 challenge an assessment as provided in s. 72.011, the department  
1126 may consider a request to settle or compromise any tax,  
1127 interest, penalty, or other liability under this section if the  
1128 taxpayer demonstrates that the failure to initiate a timely  
1129 challenge was due to a qualified event that directly impacted  
1130 compliance with that section. For purposes of this subsection, a  
1131 qualified event is limited to the occurrence of events during an

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1132 audit or the expired protest period which were beyond the  
1133 control of the taxpayer, including the death or life-threatening  
1134 injury or illness of the taxpayer or an immediate family member  
1135 of the taxpayer; the death or life-threatening injury or illness  
1136 of the responsible party that controlled, managed, or directed  
1137 the affected business entity; acts of war or terrorism; natural  
1138 disasters; fire; or other catastrophic loss. The department may  
1139 not consider a request received more than 180 days after the  
1140 expiration of time allowed under s. 72.011.

1141 (12) Any decision by the department regarding a taxpayer's  
1142 request to compromise or settle a liability under this section  
1143 is not a final order subject to review under chapter 120.

1144 Section 16. Section 213.34, Florida Statutes, is amended to  
1145 read:

1146 213.34 Authority to audit.—

1147 (1) The Department of Revenue may ~~shall have the authority~~  
1148 ~~to~~ audit and examine the accounts, books, or records of all  
1149 persons ~~who are~~ subject to a revenue law made applicable to this  
1150 chapter, or otherwise placed under the control and  
1151 administration of the department, for the purpose of  
1152 ascertaining the correctness of any return which has been filed  
1153 or payment which has been made, or for the purpose of making a  
1154 return where none has been made.

1155 (2) The department, or its duly authorized agents, may  
1156 inspect such books and records necessary to ascertain a  
1157 taxpayer's compliance with the revenue laws of this state,  
1158 provided that the department's power to make an assessment or  
1159 grant a refund has not terminated under s. 95.091(3).

1160 (a) During the course of an audit, but before the issuance



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1161 of an assessment other than a jeopardy assessment, the  
1162 department shall issue to the taxpayer a notice explaining the  
1163 audit findings. No later than 14 days after the issuance of the  
1164 notice, the taxpayer may request in writing an exit conference  
1165 at a mutually agreeable date and time with the department's  
1166 audit staff to discuss the audit findings. The exit conference  
1167 must be conducted no later than 30 days after the date of the  
1168 notice, unless the taxpayer and the department enter into an  
1169 agreement to extend the audit tolling period pursuant to s.  
1170 213.23. The taxpayer shall be given an opportunity at or before  
1171 the exit conference to provide additional information and  
1172 documents to the department to rebut the audit findings. Upon  
1173 the mutual written agreement between the department and the  
1174 taxpayer to extend the audit tolling period pursuant to s.  
1175 213.23, the exit conference may be continued to allow the  
1176 taxpayer additional time to provide information and documents to  
1177 the department. The department shall review any information  
1178 provided by the taxpayer and, if the department revises the  
1179 audit findings, a copy of the revised audit findings must be  
1180 provided to the taxpayer. Such revision of the audit findings  
1181 does not provide a right to any additional conference.

1182 (b) If an exit conference is timely requested in writing,  
1183 the limitations in s. 95.091(3) are tolled an additional 30  
1184 days. If the department fails to offer a taxpayer the  
1185 opportunity to hold an exit conference despite a timely written  
1186 request, the limitations period in s. 95.091(3) may not be  
1187 tolled for the additional 30 days. If the assessment is issued  
1188 outside of the limitations period, the assessment must be  
1189 reduced by the amount of those taxes, penalties, and interest

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1190 for reporting periods outside of the limitations period, as  
1191 modified by any other tolling or extension provisions.

1192 (c) If a request for an exit conference is not timely made,  
1193 the right to a conference is waived. A taxpayer may also  
1194 affirmatively waive its right to an exit conference. Failure to  
1195 hold an exit conference does not preclude the department from  
1196 issuing an assessment.

1197 (d) The department may adopt rules to implement this  
1198 subsection.

1199 (3) The department may correct by credit or refund any  
1200 overpayment of tax, penalty, or interest revealed by an audit  
1201 and shall make assessment of any deficiency in tax, penalty, or  
1202 interest determined to be due.

1203 (4) ~~Notwithstanding the provisions of s. 215.26, the~~  
1204 ~~department shall offset the overpayment of any tax during an~~  
1205 ~~audit period against a deficiency of any tax, penalty, or~~  
1206 ~~interest determined to be due during the same audit period.~~

1207 (5) After the application of subsection (4), if the  
1208 department's audit finds that the tax paid is more than the  
1209 correct amount, the department must refund the overpayment that  
1210 is within the applicable period provided by s. 215.26. Such  
1211 action by the department does not prevent a taxpayer from  
1212 challenging the amount of the refund pursuant to chapter 120 and  
1213 this chapter or applying for a refund of additional tax within  
1214 the applicable period.

1215 Section 17. Section 213.345, Florida Statutes, is amended  
1216 to read:

1217 213.345 Tolling of periods during an audit.—The limitations  
1218 in s. 95.091(3) and the period for filing a claim for refund as

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1219 required by s. 215.26(2) are ~~shall be~~ tolled for a period of 1  
1220 year if the Department of Revenue has, on or after July 1, 1999,  
1221 issued a notice of intent to conduct an audit or investigation  
1222 of the taxpayer's account within the applicable period of time.  
1223 The 1-year period is tolled upon receipt of written objections  
1224 to the subpoena and for the entire pendency of any action that  
1225 seeks an order to enforce compliance with or to challenge any  
1226 subpoena issued by the department compelling the attendance and  
1227 testimony of witnesses and the production of books, records,  
1228 written materials, and electronically recorded information. The  
1229 department must commence an audit within 120 days after it  
1230 issues a notice of intent to conduct an audit, unless the  
1231 taxpayer requests a delay. If the taxpayer does not request a  
1232 delay and the department does not begin the audit within 120  
1233 days after issuing the notice, the tolling period terminates  
1234 ~~shall terminate~~ unless the taxpayer and the department enter  
1235 into an agreement to extend the period pursuant to s. 213.23. If  
1236 the department issues a notice explaining its audit findings  
1237 under s. 213.34(2) (a) based on an estimate because the taxpayer  
1238 has failed or refuses to provide records, the audit will be  
1239 deemed to have commenced for purposes of this section. In the  
1240 event the department issues an assessment beyond the tolling  
1241 period, the assessment will be considered late and the  
1242 assessment shall be reduced by the amount of those taxes,  
1243 penalties, and interest for reporting periods outside of the  
1244 limitations period, as modified by any other tolling or  
1245 extension provisions.

1246 Section 18. Subsections (1), (3), and (6) of section  
1247 213.67, Florida Statutes, are amended to read:

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1248 213.67 Garnishment.—

1249 (1) If a person is delinquent in the payment of any taxes,  
1250 penalties, ~~and interest,~~ additional daily accrued interest,  
1251 costs, and fees owed to the department, the executive director  
1252 or his or her designee may give notice of the amount of such  
1253 delinquency by registered mail, by personal service, or by  
1254 electronic means, including, but not limited to, facsimile  
1255 transmissions, electronic data interchange, or use of the  
1256 Internet, to all persons having in their possession or under  
1257 their control any credits or personal property, exclusive of  
1258 wages, belonging to the delinquent taxpayer, or owing any debts  
1259 to such delinquent taxpayer at the time of receipt by them of  
1260 such notice. Thereafter, any person ~~who has been~~ notified may  
1261 not transfer or make any other disposition of such credits,  
1262 other personal property, or debts until the executive director  
1263 or his or her designee consents to a transfer or disposition or  
1264 until 60 days after the receipt of such notice. However, the  
1265 credits, other personal property, or debts that exceed the  
1266 delinquent amount stipulated in the notice are not subject to  
1267 this section, wherever held, if the taxpayer does not have a  
1268 prior history of tax delinquencies. If during the effective  
1269 period of the notice to withhold, any person so notified makes  
1270 any transfer or disposition of the property or debts required to  
1271 be withheld under this section, he or she is liable to the state  
1272 for any indebtedness owed to the department by the person with  
1273 respect to whose obligation the notice was given to the extent  
1274 of the value of the property or the amount of the debts thus  
1275 transferred or paid if, solely by reason of such transfer or  
1276 disposition, the state is unable to recover the indebtedness of

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1277 the person with respect to whose obligation the notice was  
1278 given. If the delinquent taxpayer contests the intended levy in  
1279 circuit court or under chapter 120, the notice under this  
1280 section remains effective until that final resolution of the  
1281 contest. Any financial institution receiving such notice  
1282 maintains ~~will maintain~~ a right of setoff for any transaction  
1283 involving a debit card occurring on or before the date of  
1284 receipt of such notice.

1285 (3) During the last 30 days of the 60-day period set forth  
1286 in subsection (1), the executive director or his or her designee  
1287 may levy upon such credits, other personal property, or debts.  
1288 The levy must be accomplished by delivery of a notice of levy by  
1289 registered mail, by personal service, or by electronic means,  
1290 including, but not limited to, facsimile transmission,  
1291 electronic data exchange, or use of the Internet. Upon receipt  
1292 of the notice of levy, ~~which~~ the person possessing the credits,  
1293 other personal property, or debts shall transfer them to the  
1294 department or pay to the department the amount owed to the  
1295 delinquent taxpayer.

1296 (6) (a) Levy may be made under subsection (3) upon credits,  
1297 other personal property, or debt of any person with respect to  
1298 any unpaid tax, penalties, ~~and~~ interest, additional daily  
1299 accrued interest, costs, and fees only after the executive  
1300 director or his or her designee has notified such person in  
1301 writing of the intention to make such levy.

1302 (b) No less than 30 days before the day of the levy, the  
1303 notice of intent to levy required under paragraph (a) must ~~shall~~  
1304 be given in person or sent by certified or registered mail to  
1305 the person's last known address.

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1306 (c) The notice required in paragraph (a) must include a  
1307 brief statement that sets forth in simple and nontechnical  
1308 terms:

1309 1. The provisions of this section relating to levy and sale  
1310 of property;

1311 2. The procedures applicable to the levy under this  
1312 section;

1313 3. The administrative and judicial appeals available to the  
1314 taxpayer with respect to such levy and sale, and the procedures  
1315 relating to such appeals; and

1316 4. Any ~~The~~ alternatives, ~~if any,~~ available to taxpayers  
1317 which could prevent levy on the property.

1318 Section 19. Section 220.42, Florida Statutes, is amended to  
1319 read:

1320 220.42 Methods of accounting.—

1321 (1) For purposes of this code, a taxpayer's method of  
1322 accounting must ~~shall~~ be the same as such taxpayer's method of  
1323 accounting for federal income tax purposes, ~~except as provided~~  
1324 ~~in subsection (3)~~. If no method of accounting has been regularly  
1325 used by a taxpayer, net income for purposes of this code must  
1326 ~~shall~~ be computed by the ~~such~~ method that ~~as in the opinion of~~  
1327 the department determines most fairly reflects income.

1328 (2) If a taxpayer's method of accounting is changed for  
1329 federal income tax purposes, the taxpayer's method of accounting  
1330 for purposes of this code must ~~shall~~ be similarly changed.

1331 ~~(3) Any taxpayer which has elected for federal income tax~~  
1332 ~~purposes to report any portion of its income on the completed~~  
1333 ~~contract method of accounting under Treasury Regulation 1.451-~~  
1334 ~~3(b)(2) may elect to return the income so reported on the~~

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1335 ~~percentage of completion method of accounting under Treasury~~  
1336 ~~Regulation 1.451-3(b) (1), provided the taxpayer regularly~~  
1337 ~~maintains its books of account and reports to its shareholders~~  
1338 ~~on the percentage of completion method. The election provided by~~  
1339 ~~this subsection shall be allowed only if it is made, in such~~  
1340 ~~manner as the department may prescribe, not later than the due~~  
1341 ~~date, including any extensions thereof, for filing a return for~~  
1342 ~~the taxpayer's first taxable year under this code in which a~~  
1343 ~~portion of its income is returned on the completed contract~~  
1344 ~~method of accounting for federal tax purposes. An election made~~  
1345 ~~pursuant to this subsection shall apply to all subsequent~~  
1346 ~~taxable years of the taxpayers unless the department consents in~~  
1347 ~~writing to its revocation.~~

1348 Section 20. Subsection (4) is added to section 220.735,  
1349 Florida Statutes, to read:

1350 220.735 Production of witnesses and records.—

1351 (4) The failure of a taxpayer to provide documents  
1352 available to, or required to be kept by, the taxpayer and  
1353 requested by a subpoena issued under this section creates a  
1354 presumption that the resulting proposed final agency action by  
1355 the department, as to the requested documents, is correct and  
1356 that the requested documents not produced by the taxpayer would  
1357 be adverse to the taxpayer's position as to the proposed final  
1358 agency action. The department may create estimates for purposes  
1359 of assessment if a taxpayer fails to provide documents requested  
1360 by a subpoena issued under this section.

1361 Section 21. Paragraph (e) of subsection (3) of section  
1362 443.131, Florida Statutes, is amended to read:

1363 443.131 Contributions.—

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1364 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
1365 EXPERIENCE.—

1366 (e) *Assignment of variations from the standard rate.*—

1367 1. As used in this paragraph, the terms “total benefit  
1368 payments,” “benefits paid to an individual,” and “benefits  
1369 charged to the employment record of an employer” mean the amount  
1370 of benefits paid to individuals multiplied by:

1371 a. For benefits paid before ~~prior to~~ July 1, 2007, 1.

1372 b. For benefits paid during the period beginning on July 1,  
1373 2007, and ending March 31, 2011, 0.90.

1374 c. For benefits paid after March 31, 2011, 1.

1375 d. For benefits paid during the period beginning April 1,  
1376 2020, and ending December 31, 2020, 0.

1377 e. For benefits paid during the period beginning January 1,  
1378 2021, and ending June 30, 2021, 1, except as otherwise adjusted  
1379 in accordance with paragraph (f).

1380 2. For the calculation of contribution rates effective  
1381 January 1, 2012, and thereafter:

1382 a. The tax collection service provider shall assign a  
1383 variation from the standard rate of contributions for each  
1384 calendar year to each eligible employer. In determining the  
1385 contribution rate, varying from the standard rate to be assigned  
1386 each employer, adjustment factors computed under sub-sub-  
1387 subparagraphs (I)-(IV) are added to the benefit ratio. This  
1388 addition shall be accomplished in two steps by adding a variable  
1389 adjustment factor and a final adjustment factor. The sum of  
1390 these adjustment factors computed under sub-sub-subparagraphs  
1391 (I)-(IV) shall first be algebraically summed. The sum of these  
1392 adjustment factors shall next be divided by a gross benefit



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1393 ratio determined as follows: Total benefit payments for the 3-  
1394 year period described in subparagraph (b)3. are charged to  
1395 employers eligible for a variation from the standard rate, minus  
1396 excess payments for the same period, divided by taxable payroll  
1397 entering into the computation of individual benefit ratios for  
1398 the calendar year for which the contribution rate is being  
1399 computed. The ratio of the sum of the adjustment factors  
1400 computed under sub-sub-subparagraphs (I)-(IV) to the gross  
1401 benefit ratio is multiplied by each individual benefit ratio  
1402 that is less than the maximum contribution rate to obtain  
1403 variable adjustment factors; except that if the sum of an  
1404 employer's individual benefit ratio and variable adjustment  
1405 factor exceeds the maximum contribution rate, the variable  
1406 adjustment factor is reduced in order for the sum to equal the  
1407 maximum contribution rate. The variable adjustment factor for  
1408 each of these employers is multiplied by his or her taxable  
1409 payroll entering into the computation of his or her benefit  
1410 ratio. The sum of these products is divided by the taxable  
1411 payroll of the employers who entered into the computation of  
1412 their benefit ratios. The resulting ratio is subtracted from the  
1413 sum of the adjustment factors computed under sub-sub-  
1414 subparagraphs (I)-(IV) to obtain the final adjustment factor.  
1415 The variable adjustment factors and the final adjustment factor  
1416 must be computed to five decimal places and rounded to the  
1417 fourth decimal place. This final adjustment factor is added to  
1418 the variable adjustment factor and benefit ratio of each  
1419 employer to obtain each employer's contribution rate. An  
1420 employer's contribution rate may not, however, be rounded to  
1421 less than 0.1 percent. In determining the contribution rate,

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1422 varying from the standard rate to be assigned, the computation  
1423 shall exclude any benefit that is excluded by the multipliers  
1424 under subparagraph (b)2. and subparagraph 1. for rates effective  
1425 January 1, 2021, through December 31, 2025, notwithstanding the  
1426 repeal of subparagraph 5. as provided in chapter 2021-2, Laws of  
1427 Florida. The computation of the contribution rate, varying from  
1428 the standard rate to be assigned, shall also exclude any benefit  
1429 paid as a result of a governmental order related to COVID-19 to  
1430 close or reduce capacity of a business. In addition, the  
1431 contribution rate for the 2021 and 2022 calendar years shall be  
1432 calculated without the application of the positive adjustment  
1433 factor in sub-sub-subparagraph (III).

1434 (I) An adjustment factor for noncharge benefits is computed  
1435 to the fifth decimal place and rounded to the fourth decimal  
1436 place by dividing the amount of noncharge benefits during the 3-  
1437 year period described in subparagraph (b)3. by the taxable  
1438 payroll of employers eligible for a variation from the standard  
1439 rate who have a benefit ratio for the current year which is less  
1440 than the maximum contribution rate. For purposes of computing  
1441 this adjustment factor, the taxable payroll of these employers  
1442 is the taxable payrolls for the 3 years ending June 30 of the  
1443 current calendar year as reported to the tax collection service  
1444 provider by September 30 of the same calendar year. As used in  
1445 this sub-sub-subparagraph, the term "noncharge benefits" means  
1446 benefits paid to an individual, as adjusted pursuant to  
1447 subparagraph (b)2. and subparagraph 1., from the Unemployment  
1448 Compensation Trust Fund which were not charged to the employment  
1449 record of any employer, but excluding any benefit paid as a  
1450 result of a governmental order related to COVID-19 to close or

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1451 reduce capacity of a business.

1452 (II) An adjustment factor for excess payments is computed  
1453 to the fifth decimal place, and rounded to the fourth decimal  
1454 place by dividing the total excess payments during the 3-year  
1455 period described in subparagraph (b)3. by the taxable payroll of  
1456 employers eligible for a variation from the standard rate who  
1457 have a benefit ratio for the current year which is less than the  
1458 maximum contribution rate. For purposes of computing this  
1459 adjustment factor, the taxable payroll of these employers is the  
1460 same figure used to compute the adjustment factor for noncharge  
1461 benefits under sub-sub-subparagraph (I). As used in this sub-  
1462 subparagraph, the term "excess payments" means the amount of  
1463 benefits charged to the employment record of an employer, as  
1464 adjusted pursuant to subparagraph (b)2. and subparagraph 1.,  
1465 during the 3-year period described in subparagraph (b)3., but  
1466 excluding any benefit paid as a result of a governmental order  
1467 related to COVID-19 to close or reduce capacity of a business,  
1468 less the product of the maximum contribution rate and the  
1469 employer's taxable payroll for the 3 years ending June 30 of the  
1470 current calendar year as reported to the tax collection service  
1471 provider by September 30 of the same calendar year. As used in  
1472 this sub-sub-subparagraph, the term "total excess payments"  
1473 means the sum of the individual employer excess payments for  
1474 those employers that were eligible for assignment of a  
1475 contribution rate different from the standard rate.

1476 (III) With respect to computing a positive adjustment  
1477 factor:

1478 (A) Beginning January 1, 2012, if the balance of the  
1479 Unemployment Compensation Trust Fund on September 30 of the

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1480 calendar year immediately preceding the calendar year for which  
1481 the contribution rate is being computed is less than 4 percent  
1482 of the taxable payrolls for the year ending June 30 as reported  
1483 to the tax collection service provider by September 30 of that  
1484 calendar year, a positive adjustment factor shall be computed.  
1485 The positive adjustment factor is computed annually to the fifth  
1486 decimal place and rounded to the fourth decimal place by  
1487 dividing the sum of the total taxable payrolls for the year  
1488 ending June 30 of the current calendar year as reported to the  
1489 tax collection service provider by September 30 of that calendar  
1490 year into a sum equal to one-fifth of the difference between the  
1491 balance of the fund as of September 30 of that calendar year and  
1492 the sum of 5 percent of the total taxable payrolls for that  
1493 year. The positive adjustment factor remains in effect for  
1494 subsequent years until the balance of the Unemployment  
1495 Compensation Trust Fund as of September 30 of the year  
1496 immediately preceding the effective date of the contribution  
1497 rate equals or exceeds 4 percent of the taxable payrolls for the  
1498 year ending June 30 of the current calendar year as reported to  
1499 the tax collection service provider by September 30 of that  
1500 calendar year.

1501 (B) Beginning January 1, 2018, and for each year  
1502 thereafter, the positive adjustment shall be computed by  
1503 dividing the sum of the total taxable payrolls for the year  
1504 ending June 30 of the current calendar year as reported to the  
1505 tax collection service provider by September 30 of that calendar  
1506 year into a sum equal to one-fourth of the difference between  
1507 the balance of the fund as of September 30 of that calendar year  
1508 and the sum of 5 percent of the total taxable payrolls for that

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1509 year. The positive adjustment factor remains in effect for  
1510 subsequent years until the balance of the Unemployment  
1511 Compensation Trust Fund as of September 30 of the year  
1512 immediately preceding the effective date of the contribution  
1513 rate equals or exceeds 4 percent of the taxable payrolls for the  
1514 year ending June 30 of the current calendar year as reported to  
1515 the tax collection service provider by September 30 of that  
1516 calendar year.

1517 (IV) If, beginning January 1, 2015, and each year  
1518 thereafter, the balance of the Unemployment Compensation Trust  
1519 Fund as of September 30 of the year immediately preceding the  
1520 calendar year for which the contribution rate is being computed  
1521 exceeds 5 percent of the taxable payrolls for the year ending  
1522 June 30 of the current calendar year as reported to the tax  
1523 collection service provider by September 30 of that calendar  
1524 year, a negative adjustment factor must be computed. The  
1525 negative adjustment factor shall be computed annually beginning  
1526 on January 1, 2015, and each year thereafter, to the fifth  
1527 decimal place and rounded to the fourth decimal place by  
1528 dividing the sum of the total taxable payrolls for the year  
1529 ending June 30 of the current calendar year as reported to the  
1530 tax collection service provider by September 30 of the calendar  
1531 year into a sum equal to one-fourth of the difference between  
1532 the balance of the fund as of September 30 of the current  
1533 calendar year and 5 percent of the total taxable payrolls of  
1534 that year. The negative adjustment factor remains in effect for  
1535 subsequent years until the balance of the Unemployment  
1536 Compensation Trust Fund as of September 30 of the year  
1537 immediately preceding the effective date of the contribution

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1538 rate is less than 5 percent, but more than 4 percent of the  
1539 taxable payrolls for the year ending June 30 of the current  
1540 calendar year as reported to the tax collection service provider  
1541 by September 30 of that calendar year. The negative adjustment  
1542 authorized by this section is suspended in any calendar year in  
1543 which repayment of the principal amount of an advance received  
1544 from the federal Unemployment Compensation Trust Fund under 42  
1545 U.S.C. s. 1321 is due to the Federal Government.

1546 (V) The maximum contribution rate that may be assigned to  
1547 an employer is 5.4 percent, except employers participating in an  
1548 approved short-time compensation plan may be assigned a maximum  
1549 contribution rate that is 1 percent greater than the maximum  
1550 contribution rate for other employers in any calendar year in  
1551 which short-time compensation benefits are charged to the  
1552 employer's employment record.

1553 (VI) As used in this subsection, "taxable payroll" shall be  
1554 determined by excluding any part of the remuneration paid to an  
1555 individual by an employer for employment during a calendar year  
1556 in excess of the first \$7,000. Beginning January 1, 2012,  
1557 "taxable payroll" shall be determined by excluding any part of  
1558 the remuneration paid to an individual by an employer for  
1559 employment during a calendar year as described in s.

1560 443.1217(2). For the purposes of the employer rate calculation  
1561 that will take effect in January 1, 2012, and in January 1,  
1562 2013, the tax collection service provider shall use the data  
1563 available for taxable payroll from 2009 based on excluding any  
1564 part of the remuneration paid to an individual by an employer  
1565 for employment during a calendar year in excess of the first  
1566 \$7,000, and from 2010 and 2011, the data available for taxable

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1567 payroll based on excluding any part of the remuneration paid to  
1568 an individual by an employer for employment during a calendar  
1569 year in excess of the first \$8,500.

1570 b. If the transfer of an employer's employment record to an  
1571 employing unit under paragraph (g) which, before the transfer,  
1572 was an employer, the tax collection service provider shall  
1573 recompute a benefit ratio for the successor employer based on  
1574 the combined employment records and reassign an appropriate  
1575 contribution rate to the successor employer effective on the  
1576 first day of the calendar quarter immediately after the  
1577 effective date of the transfer.

1578 3. The tax collection service provider shall reissue rates  
1579 for the 2021 calendar year. However, an employer shall continue  
1580 to timely file its employer's quarterly reports and pay the  
1581 contributions due in a timely manner in accordance with the  
1582 rules of the Department of Economic Opportunity. The Department  
1583 of Revenue shall post the revised rates on its website to enable  
1584 employers to securely review the revised rates. For  
1585 contributions for the first quarter of the 2021 calendar year,  
1586 if any employer remits to the tax collection service provider an  
1587 amount in excess of the amount that would be due as calculated  
1588 pursuant to this paragraph, the tax collection service provider  
1589 shall refund the excess amount from the amount erroneously  
1590 collected. Notwithstanding s. 443.141(6), refunds issued through  
1591 August 31, 2021, for first quarter 2021 contributions must be  
1592 paid from the General Revenue Fund.

1593 4. The tax collection service provider shall calculate and  
1594 assign contribution rates effective January 1, 2022, through  
1595 December 31, 2022, excluding any benefit charge that is excluded

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1596 by the multipliers under subparagraph (b)2. and subparagraph 1.;  
1597 without the application of the positive adjustment factor in  
1598 sub-sub-subparagraph 2.a.(III); and without the inclusion of any  
1599 benefit charge directly related to COVID-19 as a result of a  
1600 governmental order to close or reduce capacity of a business, as  
1601 determined by the Department of Economic Opportunity, for each  
1602 employer ~~who is~~ eligible for a variation from the standard rate  
1603 pursuant to paragraph (d). The Department of Economic  
1604 Opportunity shall provide the tax collection service provider  
1605 with all necessary benefit charge information by August 1, 2021,  
1606 including specific information for adjustments related to COVID-  
1607 19 charges resulting from a governmental order to close or  
1608 reduce capacity of a business, to enable the tax collection  
1609 service provider to calculate and issue tax rates effective  
1610 January 1, 2022. The tax collection service provider shall  
1611 calculate and post rates for the 2022 calendar year by March 1,  
1612 2022.

1613 5. Subject to subparagraph 6., the tax collection service  
1614 provider shall calculate and assign contribution rates effective  
1615 January 1, 2023, through December 31, 2025, excluding any  
1616 benefit charge that is excluded by the multipliers under  
1617 subparagraph (b)2. and subparagraph 1.; without the application  
1618 of the positive adjustment factor in sub-sub-subparagraph  
1619 2.a.(III); and without the inclusion of any benefit charge  
1620 directly related to COVID-19 as a result of a governmental order  
1621 to close or reduce capacity of a business, as determined by the  
1622 Department of Economic Opportunity, for each employer ~~who is~~  
1623 eligible for a variation from the standard rate pursuant to  
1624 paragraph (d). The Department of Economic Opportunity shall



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1625 provide the tax collection service provider with all necessary  
1626 benefit charge information by August 1 of each year, including  
1627 specific information for adjustments related to COVID-19 charges  
1628 resulting from a governmental order to close or reduce capacity  
1629 of a business, to enable the tax collection service provider to  
1630 calculate and issue tax rates effective the following January.

1631 6. If the balance of the Unemployment Compensation Trust  
1632 Fund on June 30 of any year exceeds \$4,071,519,600, subparagraph  
1633 5. is repealed for rates effective the following years. The  
1634 Office of Economic and Demographic Research shall advise the tax  
1635 collection service provider of the balance of the trust fund on  
1636 June 30 by August 1 of that year. After the repeal of  
1637 subparagraph 5. and notwithstanding the dates specified in that  
1638 subparagraph, the tax collection service provider shall  
1639 calculate and assign contribution rates for each subsequent  
1640 calendar year as otherwise provided in this section.

1641 Section 22. Paragraph (a) of subsection (9) of section  
1642 443.171, Florida Statutes, is amended to read:

1643 443.171 Department of Economic Opportunity and commission;  
1644 powers and duties; records and reports; proceedings; state-  
1645 federal cooperation.—

1646 (9) STATE-FEDERAL COOPERATION.—

1647 (a)1. In the administration of this chapter, the Department  
1648 of Economic Opportunity and its tax collection service provider  
1649 shall cooperate with the United States Department of Labor to  
1650 the fullest extent consistent with this chapter and shall take  
1651 those actions, through the adoption of appropriate rules,  
1652 administrative methods, and standards, necessary to secure for  
1653 this state all advantages available under the provisions of

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1654 federal law relating to reemployment assistance.

1655       2. In the administration of the provisions in s. 443.1115,  
1656 which are enacted to conform with the Federal-State Extended  
1657 Unemployment Compensation Act of 1970, the department shall take  
1658 those actions necessary to ensure that those provisions are  
1659 interpreted and applied to meet the requirements of the federal  
1660 act as interpreted by the United States Department of Labor and  
1661 to secure for this state the full reimbursement of the federal  
1662 share of extended benefits paid under this chapter which is  
1663 reimbursable under the federal act.

1664       3. The department and its tax collection service provider  
1665 shall comply with the regulations of the United States  
1666 Department of Labor relating to the receipt or expenditure by  
1667 this state of funds granted under federal law; shall submit the  
1668 reports in the form and containing the information the United  
1669 States Department of Labor requires; and shall comply with  
1670 directions of the United States Department of Labor necessary to  
1671 assure the correctness and verification of these reports.

1672       4. The department and its tax collection service provider  
1673 shall comply with the requirements of the federal Treasury  
1674 Offset Program as it pertains to the recovery of unemployment  
1675 compensation debts as required by the United States Department  
1676 of Labor pursuant to 26 U.S.C. s. 6402. The department or the  
1677 tax collection service provider may adopt rules to implement  
1678 this subparagraph.

1679       Section 23. Effective January 1, 2023, paragraph (b) of  
1680 subsection (1) of section 624.515, Florida Statutes, is amended  
1681 to read:

1682       624.515 State Fire Marshal regulatory assessment and

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1683 surcharge; levy and amount.—

1684 (1)

1685 (b)1. Annually before the due date of the first  
1686 installment, the department, with the assistance of the office,  
1687 shall make available in an electronic format or otherwise the  
1688 percentage of fire insurance contained in lines of insurance for  
1689 the industry for that taxable year. The percentages determined  
1690 by the office are exempt from chapter 120.

1691 2. Insurers may choose to use their own previous 5 years of  
1692 loss experience or rate filings that have been approved by the  
1693 office instead of using the percentages provided by the  
1694 department pursuant to subparagraph 1. However, if an insurer  
1695 chooses not to use the percentages provided by the department,  
1696 it must use the same alternative method for all lines of  
1697 business, continue using the method for a minimum of 3  
1698 consecutive tax years, and attach documentation of the  
1699 calculation and determination to the tax return ~~When it is~~  
1700 ~~impractical, due to the nature of the business practices within~~  
1701 ~~the insurance industry, to determine the percentage of fire~~  
1702 ~~insurance contained within a line of insurance written by an~~  
1703 ~~insurer on risks located or resident in Florida, the Department~~  
1704 ~~of Revenue may establish by rule such percentages for the~~  
1705 ~~industry. The Department of Revenue may also amend the~~  
1706 ~~percentages as the insurance industry changes its practices~~  
1707 ~~concerning the portion of fire insurance within a line of~~  
1708 ~~insurance.~~

1709 Section 24. Paragraph (c) of subsection (1) of section  
1710 220.183, Florida Statutes, is amended to read:

1711 220.183 Community contribution tax credit.—

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1712 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1713 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1714 SPENDING.—

1715 (c) The total amount of tax credit which may be granted for  
 1716 all programs approved under this section, s. 212.08(5)(o) ~~s.~~  
 1717 ~~212.08(5)(p)~~, and s. 624.5105 is \$12.5 million in the 2018-2019  
 1718 fiscal year, \$13.5 million in the 2019-2020 fiscal year, and  
 1719 \$10.5 million in each fiscal year thereafter for projects that  
 1720 provide housing opportunities for persons with special needs as  
 1721 defined in s. 420.0004 and homeownership opportunities for low-  
 1722 income households or very-low-income households as defined in s.  
 1723 420.9071 and \$3.5 million each fiscal year for all other  
 1724 projects.

1725 Section 25. Paragraph (c) of subsection (2) of section  
 1726 288.0001, Florida Statutes, is amended to read:

1727 288.0001 Economic Development Programs Evaluation.—The  
 1728 Office of Economic and Demographic Research and the Office of  
 1729 Program Policy Analysis and Government Accountability (OPPAGA)  
 1730 shall develop and present to the Governor, the President of the  
 1731 Senate, the Speaker of the House of Representatives, and the  
 1732 chairs of the legislative appropriations committees the Economic  
 1733 Development Programs Evaluation.

1734 (2) The Office of Economic and Demographic Research and  
 1735 OPPAGA shall provide a detailed analysis of economic development  
 1736 programs as provided in the following schedule:

1737 (c) By January 1, 2016, and every 3 years thereafter, an  
 1738 analysis of the following:

1739 1. The qualified defense contractor and space flight  
 1740 business tax refund program established under s. 288.1045.

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1741           2. The tax exemption for semiconductor, defense, or space  
1742 technology sales established under s. 212.08(5)(i) ~~s.~~  
1743 ~~212.08(5)(j)~~.

1744           3. The Military Base Protection Program established under  
1745 s. 288.980.

1746           4. The Quick Response Training Program established under s.  
1747 288.047.

1748           5. The Incumbent Worker Training Program established under  
1749 s. 445.003.

1750           6. International trade and business development programs  
1751 established or funded under s. 288.826.

1752           Section 26. Paragraph (a) of subsection (9) of section  
1753 290.0056, Florida Statutes, is amended to read:

1754           290.0056 Enterprise zone development agency.—

1755           (9) The following powers and responsibilities shall be  
1756 performed by the governing body creating the enterprise zone  
1757 development agency acting as the managing agent of the  
1758 enterprise zone development agency, or, contingent upon approval  
1759 by such governing body, such powers and responsibilities shall  
1760 be performed by the enterprise zone development agency:

1761           (a) To review, process, and certify applications for state  
1762 enterprise zone tax incentives pursuant to ss. 212.08(5)(g) and  
1763 (15); 212.096; 220.181; and 220.182 ~~ss. 212.08(5)(g), (h), and~~  
1764 ~~(15); 212.096; 220.181; and 220.182.~~

1765           Section 27. Subsections (4) and (5) of section 290.007,  
1766 Florida Statutes, are amended to read:

1767           290.007 State incentives available in enterprise zones.—The  
1768 following incentives are provided by the state to encourage the  
1769 revitalization of enterprise zones:

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1770 (4) ~~The sales tax exemption for building materials used in~~  
1771 ~~the rehabilitation of real property in enterprise zones provided~~  
1772 ~~in s. 212.08(5)(g).~~

1773 ~~(5)~~ The sales tax exemption for business equipment used in  
1774 an enterprise zone provided in s. 212.08(5)(g) ~~s. 212.08(5)(h).~~

1775 Section 28. Paragraph (a) of subsection (4) of section  
1776 377.809, Florida Statutes, is amended to read:

1777 377.809 Energy Economic Zone Pilot Program.—

1778 (4) (a) Beginning July 1, 2012, all the incentives and  
1779 benefits provided for enterprise zones pursuant to state law  
1780 shall be available to the energy economic zones designated  
1781 pursuant to this section on or before July 1, 2010. In order to  
1782 provide incentives, by March 1, 2012, each local governing body  
1783 that has jurisdiction over an energy economic zone must, by  
1784 local ordinance, establish the boundary of the energy economic  
1785 zone, specify applicable energy-efficiency standards, and  
1786 determine eligibility criteria for the application of state and  
1787 local incentives and benefits in the energy economic zone.  
1788 However, in order to receive benefits provided under s. 288.106,  
1789 a business must be a qualified target industry business under s.  
1790 288.106 for state purposes. An energy economic zone's boundary  
1791 may be revised by local ordinance. Such incentives and benefits  
1792 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,  
1793 288.106, and 624.5105 and the public utility discounts provided  
1794 in s. 290.007(7) ~~s. 290.007(8)~~. The exemption provided in s.  
1795 212.08(5)(c) shall be for renewable energy as defined in s.  
1796 377.803. For purposes of this section, any applicable  
1797 requirements for employee residency for higher refund or credit  
1798 thresholds must be based on employee residency in the energy

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1799 economic zone or an enterprise zone. A business in an energy  
1800 economic zone may also be eligible for funding under ss. 288.047  
1801 and 445.003, and a transportation project in an energy economic  
1802 zone shall be provided priority in funding under s. 339.2821.  
1803 Other projects shall be given priority ranking to the extent  
1804 practicable for grants administered under state energy programs.

1805 Section 29. Paragraph (c) of subsection (1) of section  
1806 624.5105, Florida Statutes, is amended to read:

1807 624.5105 Community contribution tax credit; authorization;  
1808 limitations; eligibility and application requirements;  
1809 administration; definitions; expiration.—

1810 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1811 (c) The total amount of tax credit which may be granted for  
1812 all programs approved under this section and ss. 212.08(5)(o)  
1813 and 220.183 ~~ss. 212.08(5)(p) and 220.183~~ is \$12.5 million in the  
1814 2018-2019 fiscal year, \$13.5 million in the 2019-2020 fiscal  
1815 year, and \$10.5 million in each fiscal year thereafter for  
1816 projects that provide housing opportunities for persons with  
1817 special needs as defined in s. 420.0004 or homeownership  
1818 opportunities for low-income or very-low-income households as  
1819 defined in s. 420.9071 and \$3.5 million each fiscal year for all  
1820 other projects.

1821 Section 30. Subsection (1) of section 1011.94, Florida  
1822 Statutes, is amended to read:

1823 1011.94 University Major Gifts Program.—

1824 (1) There is established a University Major Gifts Program.  
1825 The purpose of the program is to enable each university to  
1826 provide donors with an incentive in the form of matching grants  
1827 for donations for the establishment of permanent endowments and

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1828 sales tax exemption matching funds received pursuant to s.  
1829 212.08(5)(i) ~~s. 212.08(5)(j)~~, which must be invested, with the  
1830 proceeds of the investment used to support libraries and  
1831 instruction and research programs, as defined by the Board of  
1832 Governors.

1833 Section 31. Except as otherwise provided in this act, this  
1834 act shall take effect July 1, 2022.