

Amendment No.

CHAMBER ACTION

Senate

House

.

---

The Conference Committee on CS/HB 7071 offered the following:

**Conference Committee Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

Section 1. Subsection (5) of section 125.0167, Florida Statutes, is amended to read:

125.0167 Discretionary surtax on documents; adoption; application of revenue.—

(5)(a) Notwithstanding the provisions of subsection (3), of the discretionary surtax revenues collected by the Department of Revenue remaining after any deduction for administrative costs as provided in subsection (4), no less than 35 percent

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

14 shall be used to provide homeownership assistance for low-income  
15 and moderate-income families, and no less than 35 percent shall  
16 be used for construction, rehabilitation, and purchase of rental  
17 housing units. The remaining amount may be allocated to provide  
18 for homeownership assistance or rental housing units, at the  
19 discretion of the county. Any funds allocated for homeownership  
20 assistance or rental housing units that are not committed at the  
21 end of the fiscal year shall be reallocated in subsequent years  
22 consistent with the provisions of this subsection, in that no  
23 less than 35 percent shall be reallocated to provide  
24 homeownership assistance for low-income and moderate-income  
25 families, and no less than 35 percent shall be reallocated for  
26 construction, rehabilitation, and purchase of rental housing  
27 units. The remaining amount of uncommitted funds may be  
28 reallocated at the discretion of the county within any of the  
29 categories established in this subsection.

30 (b) For purposes of this subsection, the term  
31 "homeownership assistance" means assisting low-income and  
32 moderate-income families in purchasing a home as their primary  
33 residence, including, but not limited to, reducing the cost of  
34 the home with below-market construction financing, the amount of  
35 down payment and closing costs paid by the borrower, or the  
36 mortgage payment to an affordable amount for the purchaser or  
37 using any other financial assistance measure set forth in s.  
38 420.5088.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

39 (c) A county may not impose any requirement as a condition  
40 to receiving any financial assistance on a borrower other than  
41 requiring proof that the borrower's income does not exceed 140  
42 percent of the area median income. In addition to the income  
43 eligibility requirement, borrowers may only be subject to loan  
44 qualifications of lenders licensed to provide mortgage financing  
45 as to the amount of the loan. A county may not create  
46 requirements that restrict participation by eligible borrowers.

47 Section 2. Effective January 1, 2023, section 193.4613,  
48 Florida Statutes, is created to read:

49 193.4613 Agricultural lands used in production of  
50 aquaculture; assessment.—

51 (1) For purposes of this section, the terms "aquaculture"  
52 and "aquaculture products" have the same meanings as in s.  
53 597.0015.

54 (2) (a) When proper application for agricultural assessment  
55 has been made and granted pursuant to s. 193.461, and the  
56 property owner requests assessment pursuant to this section, the  
57 assessment of land used in the production of aquaculture  
58 products shall be based solely on its agricultural use,  
59 consistent with the use factors specified in s. 193.461(6)(a),  
60 and assessed pursuant to paragraph (c).

61 (b) Notwithstanding any provision relating to annual  
62 assessments found in s. 192.042, the property appraiser shall  
63 rely on 5-year moving average data when utilizing the income

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

64 methodology approach in an assessment of property used for  
65 agricultural purposes.

66 (c) For purposes of the income methodology approach to the  
67 assessment of land used in the production of aquaculture  
68 products, structures and equipment located on the property used  
69 for producing aquaculture products are considered a part of the  
70 average yield per acre and have no separately assessable  
71 contributory value.

72 (d) If a request for assessment under this section is  
73 granted, the property must be assessed as provided in this  
74 section for 10 years unless the ownership or use of the property  
75 changes. The property appraiser may not require annual  
76 application. The property appraiser may require the property  
77 owner to annually submit audited financial statements.

78 (e) In years in which proper application for agricultural  
79 assessment has not been made, the land shall be assessed under  
80 the provisions of s. 193.011.

81 Section 3. Section 193.4613, Florida Statutes, as created  
82 by this act, first applies to the 2023 ad valorem tax roll and  
83 applies to assessments made on or after January 1, 2023.

84 Section 4. Effective upon this act becoming a law,  
85 paragraph (b) of subsection (1) of section 194.032, Florida  
86 Statutes, is amended to read:

87 194.032 Hearing purposes; timetable.-

88 (1)

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

89 (b) Notwithstanding the provisions of paragraph (a), the  
90 value adjustment board may meet prior to the approval of the  
91 assessment rolls by the Department of Revenue, but not earlier  
92 than July 1, to hear appeals pertaining to the denial by the  
93 property appraiser of exemptions, tax abatements under s.  
94 197.318 and s. 197.3195, tax refunds under s. 197.319,  
95 agricultural and high-water recharge classifications,  
96 classifications as historic property used for commercial or  
97 certain nonprofit purposes, and deferrals under subparagraphs  
98 (a)2., 3., and 4. In such event, however, the board may not  
99 certify any assessments under s. 193.122 until the Department of  
100 Revenue has approved the assessments in accordance with s.  
101 193.1142 and all hearings have been held with respect to the  
102 particular parcel under appeal.

103 Section 5. Subsections (5), (6), and (7) of section  
104 196.031, Florida Statutes, are renumbered as subsections (6),  
105 (7), and (8), respectively, and a new subsection (5) is added to  
106 that section to read:

107 196.031 Exemption of homesteads.—

108 (5) For the purpose of applying the exemptions in this  
109 section, the real property includes portions of the real  
110 property and contiguous real property assessed solely on the  
111 basis of character or use pursuant to s. 193.461 or s. 193.501,  
112 or assessed pursuant to s. 193.505.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

113           Section 6. The amendments made by this act to s. 196.031,  
114 Florida Statutes, are intended to be remedial and clarifying in  
115 nature and apply retroactively, but do not provide a basis for  
116 an assessment of any tax or create a right to a refund of any  
117 tax paid before the effective date of this act. The amendments  
118 do not affect the provisions set forth in s. 193.155, Florida  
119 Statutes, limiting the application of that section only to the  
120 residence and curtilage.

121           Section 7. Paragraphs (k) through (q) of subsection (2) of  
122 section 196.173, Florida Statutes, are redesignated as  
123 paragraphs (j) through (p), respectively, present paragraph (j)  
124 of that subsection is amended, and new paragraphs (q) and (r)  
125 are added to that subsection, to read:

126           196.173 Exemption for deployed servicemembers.—

127           (2) The exemption is available to servicemembers who were  
128 deployed during the preceding calendar year on active duty  
129 outside the continental United States, Alaska, or Hawaii in  
130 support of any of the following military operations:

131           ~~(j) Operation Observant Compass, which began in October~~  
132 ~~2011.~~

133           (q) Operation Enduring Freedom - Horn of Africa, which  
134 began in January 2015.

135           (r) European Reassurance Initiative/European Deterrence  
136 Initiative, which began in 2014.

137

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

138 The Department of Revenue shall notify all property appraisers  
139 and tax collectors in this state of the designated military  
140 operations.

141 Section 8. The amendments made by this act to s.  
142 196.173(2), Florida Statutes, first apply to the 2022 ad valorem  
143 tax roll.

144 Section 9. Application deadline for additional ad valorem  
145 tax exemption for specified deployments.-

146 (1) Notwithstanding the filing deadline specified in s.  
147 196.173(6), Florida Statutes, for the 2022 ad valorem tax roll,  
148 the deadline for an applicant to file an application with the  
149 property appraiser for an additional ad valorem tax exemption  
150 under s. 196.173, Florida Statutes, is June 1, 2022.

151 (2) If an application is not timely filed under subsection  
152 (1), a property appraiser may grant the exemption if:

153 (a) The applicant files an application for the exemption  
154 on or before the 25th day after the property appraiser mails the  
155 notice required under s. 194.011(1), Florida Statutes;

156 (b) The applicant is qualified for the exemption; and

157 (c) The applicant produces sufficient evidence, as  
158 determined by the property appraiser, which demonstrates that  
159 the applicant was unable to apply for the exemption in a timely  
160 manner or otherwise demonstrates extenuating circumstances that  
161 warrant granting the exemption.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

162       (3) If the property appraiser denies an application under  
163 subsection (2), the applicant may file, pursuant to s.  
164 194.011(3), Florida Statutes, a petition with the value  
165 adjustment board which requests that the exemption be granted.  
166 Such petition must be filed on or before the 25th day after the  
167 property appraiser mails the notice required under s.  
168 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
169 Florida Statutes, the eligible servicemember is not required to  
170 pay a filing fee for such petition. Upon reviewing the petition,  
171 the value adjustment board may grant the exemption if the  
172 applicant is qualified for the exemption and demonstrates  
173 extenuating circumstances, as determined by the board, which  
174 warrant granting the exemption.

175       (4) This section shall take effect upon this act becoming  
176 a law and applies to the 2022 ad valorem tax roll.

177       Section 10. Subsection (2) of section 196.1978, Florida  
178 Statutes, is amended to read:

179       196.1978 Affordable housing property exemption.—

180       (2)(a) Notwithstanding ss. 196.195 and 196.196, property  
181 in a multifamily project that meets the requirements of this  
182 ~~subsection~~ ~~paragraph~~ is considered property used for a  
183 charitable purpose and is exempt from ad valorem tax beginning  
184 with the January 1 assessment after the 15th completed year from  
185 ~~of the term of the~~ earliest of:

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

186           1. The effective date of the recorded agreement on those  
187 portions of the affordable housing property that provide housing  
188 to natural persons or families meeting the extremely-low-income,  
189 very-low-income, or low-income limits specified in s. 420.0004;

190           2. The first day of the first taxable year in which the  
191 property was placed in service as an affordable housing property  
192 that provides housing to natural persons or families meeting the  
193 extremely-low-income, very-low-income, or low-income limits  
194 specified in s. 420.0004; or

195           3. The date the property received a certificate of  
196 occupancy or a certificate of substantial completion, as  
197 applicable, allowing the property to be used as an affordable  
198 housing property that provides housing to natural persons or  
199 families meeting the extremely-low-income, very-low-income, or  
200 low-income limits specified in s. 420.0004.

201           (b) The multifamily project must:

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

206           2. Be subject to an agreement with the Florida Housing  
207 Finance Corporation recorded in the official records of the  
208 county in which the property is located to provide affordable  
209 housing to natural persons or families meeting the extremely-

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

210 low-income, very-low-income, or low-income limits specified in  
211 s. 420.0004.

212  
213 This exemption terminates if the property no longer serves  
214 extremely-low-income, very-low-income, or low-income persons  
215 pursuant to the recorded agreement.

216 ~~(c)-(b)~~ To receive the exemption under paragraph (a), a  
217 qualified applicant must submit an application to the county  
218 property appraiser by March 1.

219 ~~(d)-(e)~~ The property appraiser shall apply the exemption to  
220 those portions of the affordable housing property that provide  
221 housing to natural persons or families meeting the extremely-  
222 low-income, very-low-income, or low-income limits specified in  
223 s. 420.0004 before certifying the tax roll to the tax collector.

224 Section 11. The amendments made by this act to s.  
225 196.1978(2), Florida Statutes, first apply to the 2023 ad  
226 valorem tax roll.

227 Section 12. Effective January 1, 2023, subsection (1) of  
228 section 196.202, Florida Statutes, is amended to read:

229 196.202 Property of widows, widowers, blind persons, and  
230 persons totally and permanently disabled.-

231 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,  
232 widower, blind person, or totally and permanently disabled  
233 person who is a bona fide resident of this state is exempt from  
234 taxation. As used in this section, the term "totally and

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

235 permanently disabled person" means a person who is currently  
236 certified by a physician licensed in this state, by the United  
237 States Department of Veterans Affairs or its predecessor, or by  
238 the Social Security Administration to be totally and permanently  
239 disabled.

240 Section 13. The amendment made by this act to s.  
241 196.202(1), Florida Statutes, first applies to the 2023 ad  
242 valorem tax roll.

243 Section 14. Effective January 1, 2023, section 197.319,  
244 Florida Statutes, is created to read:

245 197.319 Refund of taxes for residential improvements  
246 rendered uninhabitable by a catastrophic event.-

247 (1) As used in this section, the term:

248 (a) "Catastrophic event" means an event of misfortune or  
249 calamity that renders one or more residential improvements  
250 uninhabitable. It does not include an event caused, directly or  
251 indirectly, by the property owner with the intent to damage or  
252 destroy the residential improvement.

253 (b) "Catastrophic event refund" means the product arrived  
254 at by multiplying the damage differential by the amount of  
255 timely paid taxes that were initially levied in the year in  
256 which the catastrophic event occurred.

257 (c) "Damage differential" means the product arrived at by  
258 multiplying the percent change in value by a ratio, the  
259 numerator of which is the number of days the residential

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

260 improvement was rendered uninhabitable in the year in which the  
261 catastrophic event occurred, and the denominator of which is  
262 365.

263 (d) "Percent change in value" means the difference between  
264 a residential parcel's just value as of January 1 of the year in  
265 which the catastrophic event occurred and its postcatastrophic  
266 event just value expressed as a percentage of the parcel's just  
267 value as of January 1 of the year in which the catastrophic  
268 event occurred.

269 (e) "Postcatastrophic event just value" means the just  
270 value of the residential parcel on January 1 of the year in  
271 which a catastrophic event occurred, reduced to reflect the just  
272 value of the residential parcel after the catastrophic event  
273 that rendered the residential improvement thereon uninhabitable  
274 and before any subsequent repairs. For purposes of this  
275 paragraph, a residential improvement that is uninhabitable has  
276 no value attached to it. The catastrophic event refund is  
277 determined only for purposes of calculating tax refunds for the  
278 year or years in which the residential improvement is  
279 uninhabitable as a result of the catastrophic event and does not  
280 determine a parcel's just value as of January 1 each year.

281 (f) "Residential improvement" means real estate used and  
282 owned as a homestead as defined in s. 196.012(13) or  
283 nonhomestead residential property as defined in s. 193.1554(1).  
284 A residential improvement does not include a structure that is

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

285 not essential to the use and occupancy of the residential  
286 dwelling or house, including, but not limited to, a detached  
287 utility building, detached carport, detached garage, bulkhead,  
288 fence, or swimming pool, and does not include land.

289 (g) "Uninhabitable" means the loss of use and occupancy of  
290 a residential improvement for the purpose for which it was  
291 constructed, as evidenced by documentation, including, but not  
292 limited to, utility bills, insurance information, contractors'  
293 statements, building permit applications, or building inspection  
294 certificates of occupancy.

295 (2) If a residential improvement is rendered uninhabitable  
296 for at least 30 days due to a catastrophic event, taxes  
297 originally levied and paid for the year in which the  
298 catastrophic event occurred may be refunded in the following  
299 manner:

300 (a) The property owner must file an application for refund  
301 with the property appraiser:

302 1. If the residential improvement is restored to a  
303 habitable condition before December 1 of the year in which the  
304 catastrophic event occurred, no sooner than 30 days after the  
305 residential improvement that was rendered uninhabitable has been  
306 restored to a habitable condition; or

307 2. No later than March 1 of the year immediately following  
308 the catastrophic event.

309

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

310 The application for refund must be made on a form prescribed by  
311 the department and furnished by the property appraiser. The  
312 property appraiser may request supporting documentation be  
313 submitted along with the application, including, but not limited  
314 to, utility bills, insurance information, contractors'  
315 statements, building permit applications, or building inspection  
316 certificates of occupancy, for purposes of determining  
317 conditions of uninhabitability and subsequent habitability  
318 following any repairs.

319 (b) The application for refund must identify the  
320 residential parcel upon which the residential improvement was  
321 rendered uninhabitable by a catastrophic event, the date on  
322 which the catastrophic event occurred, and the number of days  
323 the residential improvement was uninhabitable during the  
324 calendar year in which the catastrophic event occurred.

325 (c) The application for refund must be verified under oath  
326 and is subject to penalty of perjury.

327 (d) Upon receipt of an application for refund, the  
328 property appraiser must investigate the statements contained in  
329 the application to determine if the applicant is entitled to a  
330 refund of taxes. If the property appraiser determines that the  
331 applicant is not entitled to a refund, the applicant may file a  
332 petition with the value adjustment board, pursuant to s.  
333 194.011(3), requesting that the refund be granted.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

334 (e) If the property appraiser determines that the  
335 applicant is entitled to a refund, the property appraiser must  
336 issue an official written statement to the tax collector within  
337 30 days after the determination, but no later than by April 1 of  
338 the year following the date on which the catastrophic event  
339 occurred, that provides:

340 1. The just value of the residential improvement as  
341 determined by the property appraiser on January 1 of the year in  
342 which the catastrophic event for which the applicant is claiming  
343 a refund occurred.

344 2. The number of days during the calendar year during  
345 which the residential improvement was uninhabitable.

346 3. The postcatastrophic event just value of the  
347 residential parcel as determined by the property appraiser.

348 4. The percent change in value applicable to the  
349 residential parcel.

350 (3) Upon receipt of the written statement from the  
351 property appraiser, the tax collector shall calculate the damage  
352 differential pursuant to this section and process a refund in an  
353 amount equal to the catastrophic event refund.

354 (4) Any person who is qualified to have his or her  
355 property taxes refunded under subsection (2) but fails to file  
356 an application by March 1 of the year immediately following the  
357 year in which the catastrophic event occurred may file an  
358 application for refund under this subsection and may file a

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

359 petition with the value adjustment board, pursuant to s.  
360 194.011(3), requesting that a refund under this subsection be  
361 granted. Such petition may be filed at any time during the  
362 taxable year on or before the 25th day following the mailing of  
363 the notice of proposed property taxes and non-ad valorem  
364 assessments by the property appraiser as provided in s.  
365 194.011(1). Upon reviewing the petition, if the person is  
366 qualified to receive the refund under this subsection and  
367 demonstrates particular extenuating circumstances determined by  
368 the property appraiser or the value adjustment board to warrant  
369 granting a late application for refund, the property appraiser  
370 or the value adjustment board may grant a refund.

371 (5) By September 1 of each year, the tax collector shall  
372 notify:

373 (a) The department of the total reduction in taxes for all  
374 properties that qualified for a refund pursuant to this section  
375 for the year.

376 (b) The governing board of each affected local government  
377 of the reduction in such local government's taxes that occurred  
378 pursuant to this section.

379 (6) This section does not affect the requirements of s.  
380 197.333.

381 Section 15. Section 197.319, Florida Statutes, as created  
382 by this act, first applies to the 2023 ad valorem tax roll.

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

383 Section 16. Effective upon this act becoming a law,  
384 section 197.3195, Florida Statutes, is created to read:

385 197.3195 Abatement of ad valorem taxes and non-ad valorem  
386 assessments following destruction caused by a sudden and  
387 unforeseen collapse.-

388 (1) As used in this section, the term "residential  
389 improvement" means a multistory residential building that  
390 consists of at least 50 dwelling units.

391 (2) Each parcel owned and assessed as homestead property  
392 under s. 193.155 or as nonhomestead residential property under  
393 s. 193.1554 which is within a residential improvement that is  
394 destroyed due to a sudden and unforeseen collapse of the  
395 residential improvement or due to the subsequent demolition of  
396 the residential improvement after such collapse is eligible for  
397 an abatement of all taxes and non-ad valorem assessments for the  
398 year in which the destruction occurred if the property appraiser  
399 determines that the condition of the residential improvement on  
400 the January 1 immediately preceding the collapse was such that  
401 the residential improvement had no value due to a latent defect  
402 of the property not readily discernable by inspection.

403 (a) The property appraiser shall provide to the tax  
404 collector an official written statement that provides the  
405 information necessary for the tax collector to abate the taxes  
406 and non-ad valorem assessments for each parcel owner.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

407       (b) For parcels meeting the requirements of this  
408 subsection, a parcel owner is not required to remit a payment,  
409 the property appraiser may not issue a notice of proposed  
410 property taxes pursuant to s. 200.069, and the tax collector may  
411 not issue a tax notice pursuant to s. 197.322. In lieu of the  
412 notice of proposed property taxes, the property appraiser must  
413 notify the taxpayer that all taxes and non-ad valorem  
414 assessments have been abated for the year in which the property  
415 was destroyed. If a parcel owner files a petition to the value  
416 adjustment board concerning the value of the parcel for the year  
417 of the destruction, the value adjustment board must dismiss the  
418 petition.

419       (3) For purposes of determining the assessed value under  
420 s. 193.155(8) of a new homestead established by an owner of a  
421 parcel within the destroyed residential improvement, the just  
422 value and assessed value of the destroyed parcel on the January  
423 1 of the year preceding the year of the destruction must be  
424 used.

425       (4) Tax payments received by the tax collector for taxes  
426 and non-ad valorem assessments levied in the year of destruction  
427 on parcels meeting the requirements of subsection (2) are  
428 eligible for a refund upon application made to the tax  
429 collector. For purposes of this subsection, the parcel owner or  
430 the parcel owner's legal representative may apply for a refund.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

431       (5) Section 197.319 does not apply to any parcel for which  
432 an abatement of taxes and non-ad valorem assessments is provided  
433 to a parcel owner pursuant to this section.

434       (6) This section is repealed December 31, 2023, unless  
435 reviewed and saved from repeal through reenactment by the  
436 Legislature.

437       Section 17. Section 197.3195, Florida Statutes, as created  
438 by this act, applies retroactively to January 1, 2021. This  
439 section shall take effect upon this act becoming a law.

440       Section 18. Subsection (2) of section 201.25, Florida  
441 Statutes, is renumbered as subsection (3), and a new subsection  
442 (2) is added to that section to read:

443       201.25 Tax exemptions for certain loans.—There shall be  
444 exempt from all taxes imposed by this chapter:

445       (2) Any federal loan that is related to a state of  
446 emergency declared by executive order or proclamation of the  
447 Governor pursuant to s. 252.36.

448       Section 19. Paragraph (a) of subsection (2) of section  
449 212.04, Florida Statutes, is amended to read:

450       212.04 Admissions tax; rate, procedure, enforcement.—

451       (2)(a) A tax may not be levied on:

452       1. Admissions to athletic or other events sponsored by  
453 elementary schools, junior high schools, middle schools, high  
454 schools, community colleges, public or private colleges and  
455 universities, deaf and blind schools, facilities of the youth

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

456 services programs of the Department of Children and Families,  
457 and state correctional institutions if only student, faculty, or  
458 inmate talent is used. However, this exemption does not apply to  
459 admission to athletic events sponsored by a state university,  
460 and the proceeds of the tax collected on such admissions shall  
461 be retained and used by each institution to support women's  
462 athletics as provided in s. 1006.71(2)(c).

463 2. Dues, membership fees, and admission charges imposed by  
464 not-for-profit sponsoring organizations. To receive this  
465 exemption, the sponsoring organization must qualify as a not-  
466 for-profit entity under s. 501(c)(3) of the Internal Revenue  
467 Code of 1954, as amended.

468 3. Admission charges to an event sponsored by a  
469 governmental entity, sports authority, or sports commission if  
470 held in a convention hall, exhibition hall, auditorium, stadium,  
471 theater, arena, civic center, performing arts center, or  
472 publicly owned recreational facility and if 100 percent of the  
473 risk of success or failure lies with the sponsor of the event  
474 and 100 percent of the funds at risk for the event belong to the  
475 sponsor, and student or faculty talent is not exclusively used.  
476 As used in this subparagraph, the terms "sports authority" and  
477 "sports commission" mean a nonprofit organization that is exempt  
478 from federal income tax under s. 501(c)(3) of the Internal  
479 Revenue Code and that contracts with a county or municipal

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

480 government for the purpose of promoting and attracting sports-  
481 tourism events to the community with which it contracts.

482 4. An admission paid by a student, or on the student's  
483 behalf, to any required place of sport or recreation if the  
484 student's participation in the sport or recreational activity is  
485 required as a part of a program or activity sponsored by, and  
486 under the jurisdiction of, the student's educational institution  
487 if his or her attendance is as a participant and not as a  
488 spectator.

489 5. Admissions to the National Football League championship  
490 game or Pro Bowl; admissions to any semifinal game or  
491 championship game of a national collegiate tournament;  
492 admissions to a Major League Baseball, Major League Soccer,  
493 National Basketball Association, or National Hockey League all-  
494 star game; admissions to the Major League Baseball Home Run  
495 Derby held before the Major League Baseball All-Star Game;  
496 admissions to any FIFA World Cup match sanctioned by the  
497 Fédération Internationale de Football Association (FIFA),  
498 including any qualifying match held up to 12 months before the  
499 FIFA World Cup matches; admissions to any Formula One Grand Prix  
500 race sanctioned by Fédération Internationale de l'Automobile,  
501 including any qualifying or support races held at the circuit up  
502 to 72 hours before the grand prix race; admissions to the  
503 Daytona 500 sanctioned by the National Association for Stock Car  
504 Auto Racing, including any qualifying or support races held at

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

505 the same track up to 72 hours before the race; or admissions to  
506 National Basketball Association all-star events produced by the  
507 National Basketball Association and held at a facility such as  
508 an arena, convention center, or municipal facility.

509 6. A participation fee or sponsorship fee imposed by a  
510 governmental entity as described in s. 212.08(6) for an athletic  
511 or recreational program if the governmental entity by itself, or  
512 in conjunction with an organization exempt under s. 501(c)(3) of  
513 the Internal Revenue Code of 1954, as amended, sponsors,  
514 administers, plans, supervises, directs, and controls the  
515 athletic or recreational program.

516 7. Admissions to live theater, live opera, or live ballet  
517 productions in this state which are sponsored by an organization  
518 that has received a determination from the Internal Revenue  
519 Service that the organization is exempt from federal income tax  
520 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
521 amended, if the organization actively participates in planning  
522 and conducting the event, is responsible for the safety and  
523 success of the event, is organized for the purpose of sponsoring  
524 live theater, live opera, or live ballet productions in this  
525 state, has more than 10,000 subscribing members and has among  
526 the stated purposes in its charter the promotion of arts  
527 education in the communities it serves, and will receive at  
528 least 20 percent of the net profits, if any, of the events the  
529 organization sponsors and will bear the risk of at least 20

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

530 percent of the losses, if any, from the events it sponsors if  
531 the organization employs other persons as agents to provide  
532 services in connection with a sponsored event. Before March 1 of  
533 each year, such organization may apply to the department for a  
534 certificate of exemption for admissions to such events sponsored  
535 in this state by the organization during the immediately  
536 following state fiscal year. The application must state the  
537 total dollar amount of admissions receipts collected by the  
538 organization or its agents from such events in this state  
539 sponsored by the organization or its agents in the year  
540 immediately preceding the year in which the organization applies  
541 for the exemption. Such organization shall receive the exemption  
542 only to the extent of \$1.5 million multiplied by the ratio that  
543 such receipts bear to the total of such receipts of all  
544 organizations applying for the exemption in such year; however,  
545 such exemption granted to any organization may not exceed 6  
546 percent of such admissions receipts collected by the  
547 organization or its agents in the year immediately preceding the  
548 year in which the organization applies for the exemption. Each  
549 organization receiving the exemption shall report each month to  
550 the department the total admissions receipts collected from such  
551 events sponsored by the organization during the preceding month  
552 and shall remit to the department an amount equal to 6 percent  
553 of such receipts reduced by any amount remaining under the

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

554 exemption. Tickets for such events sold by such organizations  
555 may not reflect the tax otherwise imposed under this section.

556 8. Entry fees for participation in freshwater fishing  
557 tournaments.

558 9. Participation or entry fees charged to participants in  
559 a game, race, or other sport or recreational event if spectators  
560 are charged a taxable admission to such event.

561 10. Admissions to any postseason collegiate football game  
562 sanctioned by the National Collegiate Athletic Association.

563 11. Admissions to and membership fees for gun clubs. For  
564 purposes of this subparagraph, the term "gun club" means an  
565 organization whose primary purpose is to offer its members  
566 access to one or more shooting ranges for target or skeet  
567 shooting.

568 Section 20. Paragraph (n) is added to subsection (1) of  
569 section 212.05, Florida Statutes, to read:

570 212.05 Sales, storage, use tax.—It is hereby declared to  
571 be the legislative intent that every person is exercising a  
572 taxable privilege who engages in the business of selling  
573 tangible personal property at retail in this state, including  
574 the business of making or facilitating remote sales; who rents  
575 or furnishes any of the things or services taxable under this  
576 chapter; or who stores for use or consumption in this state any  
577 item or article of tangible personal property as defined herein  
578 and who leases or rents such property within the state.

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

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

582 (n) At the rate of 3 percent of the sales price on the  
583 retail sale of a new mobile home. As used in this paragraph, the  
584 term "new mobile home" has the same meaning as in s. 319.001.

585 Section 21. Paragraph (c) of subsection (6) of section  
586 212.055, Florida Statutes, is amended to read:

587 212.055 Discretionary sales surtaxes; legislative intent;  
588 authorization and use of proceeds.—It is the legislative intent  
589 that any authorization for imposition of a discretionary sales  
590 surtax shall be published in the Florida Statutes as a  
591 subsection of this section, irrespective of the duration of the  
592 levy. Each enactment shall specify the types of counties  
593 authorized to levy; the rate or rates which may be imposed; the  
594 maximum length of time the surtax may be imposed, if any; the  
595 procedure which must be followed to secure voter approval, if  
596 required; the purpose for which the proceeds may be expended;  
597 and such other requirements as the Legislature may provide.  
598 Taxable transactions and administrative procedures shall be as  
599 provided in s. 212.054.

600 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

601 (c) The resolution providing for the imposition of the  
602 surtax must set forth a plan for use of the surtax proceeds for  
603 fixed capital expenditures or fixed capital costs associated

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

604 with the construction, reconstruction, or improvement of school  
605 facilities and campuses which have a useful life expectancy of 5  
606 or more years, and any land acquisition, land improvement,  
607 design, and engineering costs related thereto, or any purchase,  
608 lease-purchase, lease, or maintenance of school buses, as  
609 defined in s. 1006.25, which have a life expectancy of 5 years  
610 or more. Additionally, the plan shall include the costs of  
611 retrofitting and providing for technology implementation,  
612 including hardware and software, for the various sites within  
613 the school district. Surtax revenues may be used to service bond  
614 indebtedness to finance projects authorized by this subsection,  
615 and any interest accrued thereto may be held in trust to finance  
616 such projects. Neither the proceeds of the surtax nor any  
617 interest accrued thereto shall be used for operational expenses.  
618 Surtax revenues shared with charter schools shall be expended by  
619 the charter school in a manner consistent with the allowable  
620 uses set forth in s. 1013.62(4). All revenues and expenditures  
621 shall be accounted for in a charter school's monthly or  
622 quarterly financial statement pursuant to s. 1002.33(9). The  
623 eligibility of a charter school to receive funds under this  
624 subsection shall be determined in accordance with s. 1013.62(1).  
625 If a school's charter is not renewed or is terminated and the  
626 school is dissolved under the provisions of law under which the  
627 school was organized, any unencumbered funds received under this  
628 subsection shall revert to the sponsor.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

629           Section 22. The additional uses of surtax proceeds  
630 authorized by the amendments made by this act to s.  
631 212.055(6)(c), Florida Statutes, may apply to a surtax in effect  
632 on the date this act becomes a law only to the extent such use  
633 was authorized in the original referendum adopting the surtax or  
634 is authorized pursuant to a subsequent resolution conditioned to  
635 take effect only upon approval of a majority vote of the  
636 electors of the county voting in a referendum.

637           Section 23. Paragraph (b) of subsection (3), paragraphs  
638 (a), (c), and (p) of subsection (5), and paragraph (b) of  
639 subsection (7) of section 212.08, Florida Statutes, are amended,  
640 and paragraph (ppp) is added to subsection (7) of that section,  
641 to read:

642           212.08 Sales, rental, use, consumption, distribution, and  
643 storage tax; specified exemptions.—The sale at retail, the  
644 rental, the use, the consumption, the distribution, and the  
645 storage to be used or consumed in this state of the following  
646 are hereby specifically exempt from the tax imposed by this  
647 chapter.

648           (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

649           (b) The tax may not be imposed on ~~that portion of the~~  
650 ~~sales price below \$20,000~~ for a trailer ~~weighing 12,000 pounds~~  
651 ~~or less and~~ purchased by a farmer for exclusive use in  
652 agricultural production or to transport farm products from his  
653 or her farm to the place where the farmer transfers ownership of

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

654 the farm products to another. This exemption is not forfeited by  
655 using a trailer to transport the farmer's farm equipment. The  
656 exemption provided under this paragraph does not apply to the  
657 lease or rental of a trailer.

658 (5) EXEMPTIONS; ACCOUNT OF USE.—

659 (a) *Items in agricultural use and certain nets.*—There are  
660 exempt from the tax imposed by this chapter nets designed and  
661 used exclusively by commercial fisheries; disinfectants,  
662 fertilizers, insecticides, pesticides, herbicides, fungicides,  
663 and weed killers used for application on crops or groves,  
664 including commercial nurseries and home vegetable gardens, used  
665 in dairy barns or on poultry farms for the purpose of protecting  
666 poultry or livestock, or used directly on poultry or livestock;  
667 animal health products that are administered to, applied to, or  
668 consumed by livestock or poultry to alleviate pain or cure or  
669 prevent sickness, disease, or suffering, including, but not  
670 limited to, antiseptics, absorbent cotton, gauze for bandages,  
671 lotions, vaccines, vitamins, and worm remedies; aquaculture  
672 health products that are used by aquaculture producers, as  
673 defined in s. 597.0015, to prevent or treat fungi, bacteria, and  
674 parasitic diseases; portable containers or movable receptacles  
675 in which portable containers are placed, used for processing  
676 farm products; field and garden seeds, including flower seeds;  
677 nursery stock, seedlings, cuttings, or other propagative  
678 material purchased for growing stock; seeds, seedlings,

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

679 cuttings, and plants used to produce food for human consumption;  
680 cloth, plastic, and other similar materials used for shade,  
681 mulch, or protection from frost or insects on a farm; hog wire  
682 and barbed wire fencing, including gates and materials used to  
683 construct or repair such fencing, used in agricultural  
684 production on lands classified as agricultural lands under s.  
685 193.461; stakes used by a farmer to support plants during  
686 agricultural production; generators used on poultry farms; and  
687 liquefied petroleum gas or other fuel used to heat a structure  
688 in which started pullets or broilers are raised; however, such  
689 exemption is not allowed unless the purchaser or lessee signs a  
690 certificate stating that the item to be exempted is for the  
691 exclusive use designated herein. Also exempt are cellophane  
692 wrappers, glue for tin and glass (apiarists), mailing cases for  
693 honey, shipping cases, window cartons, and baling wire and twine  
694 used for baling hay, when used by a farmer to contain, produce,  
695 or process an agricultural commodity.

696 (c) Machinery and equipment used in production of  
697 electrical or steam energy.-

698 1. The purchase of machinery and equipment for use at a  
699 fixed location which machinery and equipment are necessary in  
700 the production of electrical or steam energy resulting from the  
701 burning of hydrogen or boiler fuels other than residual oil is  
702 exempt from the tax imposed by this chapter. Such electrical or  
703 steam energy must be primarily for use in manufacturing,

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

704 processing, compounding, or producing for sale items of tangible  
705 personal property in this state. Use of a de minimis amount of  
706 residual fuel to facilitate the burning of nonresidual fuel  
707 shall not reduce the exemption otherwise available under this  
708 paragraph.

709 2. In facilities where machinery and equipment are  
710 necessary to burn hydrogen, or both residual and nonresidual  
711 fuels, the exemption shall be prorated. Such proration shall be  
712 based upon the production of electrical or steam energy from  
713 nonresidual fuels and hydrogen as a percentage of electrical or  
714 steam energy from all fuels. If it is determined that 15 percent  
715 or less of all electrical or steam energy generated was produced  
716 by burning residual fuel, the full exemption shall apply.  
717 Purchasers claiming a partial exemption shall obtain such  
718 exemption by refund of taxes paid, or as otherwise provided in  
719 the department's rules.

720 3. The department may adopt rules that provide for  
721 implementation of this exemption. Purchasers of machinery and  
722 equipment qualifying for the exemption provided in this  
723 paragraph shall furnish the vendor with an affidavit stating  
724 that the item or items to be exempted are for the use designated  
725 herein. Any person furnishing a false affidavit to the vendor  
726 for the purpose of evading payment of any tax imposed under this  
727 chapter shall be subject to the penalty set forth in s. 212.085  
728 and as otherwise provided by law. Purchasers with self-accrual

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

729 authority shall maintain all documentation necessary to prove  
730 the exempt status of purchases.

731 (p) *Community contribution tax credit for donations.*—

732 1. Authorization.—Persons who are registered with the  
733 department under s. 212.18 to collect or remit sales or use tax  
734 and who make donations to eligible sponsors are eligible for tax  
735 credits against their state sales and use tax liabilities as  
736 provided in this paragraph:

737 a. The credit shall be computed as 50 percent of the  
738 person's approved annual community contribution.

739 b. The credit shall be granted as a refund against state  
740 sales and use taxes reported on returns and remitted in the 12  
741 months preceding the date of application to the department for  
742 the credit as required in sub-subparagraph 3.c. If the annual  
743 credit is not fully used through such refund because of  
744 insufficient tax payments during the applicable 12-month period,  
745 the unused amount may be included in an application for a refund  
746 made pursuant to sub-subparagraph 3.c. in subsequent years  
747 against the total tax payments made for such year. Carryover  
748 credits may be applied for a 3-year period without regard to any  
749 time limitation that would otherwise apply under s. 215.26.

750 c. A person may not receive more than \$200,000 in annual  
751 tax credits for all approved community contributions made in any  
752 one year.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

753 d. All proposals for the granting of the tax credit  
754 require the prior approval of the Department of Economic  
755 Opportunity.

756 e. The total amount of tax credits which may be granted  
757 for all programs approved under this paragraph and ss. 220.183  
758 and 624.5105 is \$14.5 million in the 2022-2023 fiscal year and  
759 ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the~~  
760 ~~2019-2020 fiscal year, and \$10.5 million~~ in each fiscal year  
761 thereafter for projects that provide housing opportunities for  
762 persons with special needs or homeownership opportunities for  
763 low-income households or very-low-income households and \$4.5  
764 ~~\$3.5 million~~ in the 2022-2023 fiscal year and in each fiscal  
765 year thereafter for all other projects. As used in this  
766 paragraph, the term "person with special needs" has the same  
767 meaning as in s. 420.0004 and the terms "low-income person,"  
768 "low-income household," "very-low-income person," and "very-low-  
769 income household" have the same meanings as in s. 420.9071.

770 f. A person who is eligible to receive the credit provided  
771 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
772 credit only under one section of the person's choice.

773 2. Eligibility requirements.-

774 a. A community contribution by a person must be in the  
775 following form:

776 (I) Cash or other liquid assets;

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

- 777 (II) Real property, including 100 percent ownership of a
- 778 real property holding company;
- 779 (III) Goods or inventory; or
- 780 (IV) Other physical resources identified by the Department
- 781 of Economic Opportunity.

782

783 For purposes of this sub-subparagraph, the term "real property

784 holding company" means a Florida entity, such as a Florida

785 limited liability company, that is wholly owned by the person;

786 is the sole owner of real property, as defined in s.

787 192.001(12), located in the state; is disregarded as an entity

788 for federal income tax purposes pursuant to 26 C.F.R. s.

789 301.7701-3(b)(1)(ii); and at the time of contribution to an

790 eligible sponsor, has no material assets other than the real

791 property and any other property that qualifies as a community

792 contribution.

793 b. All community contributions must be reserved

794 exclusively for use in a project. As used in this sub-

795 subparagraph, the term "project" means activity undertaken by an

796 eligible sponsor which is designed to construct, improve, or

797 substantially rehabilitate housing that is affordable to low-

798 income households or very-low-income households; designed to

799 provide housing opportunities for persons with special needs;

800 designed to provide commercial, industrial, or public resources

801 and facilities; or designed to improve entrepreneurial and job-

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

802 development opportunities for low-income persons. A project may  
803 be the investment necessary to increase access to high-speed  
804 broadband capability in a rural community that had an enterprise  
805 zone designated pursuant to chapter 290 as of May 1, 2015,  
806 including projects that result in improvements to communications  
807 assets that are owned by a business. A project may include the  
808 provision of museum educational programs and materials that are  
809 directly related to a project approved between January 1, 1996,  
810 and December 31, 1999, and located in an area which was in an  
811 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
812 2015. This paragraph does not preclude projects that propose to  
813 construct or rehabilitate housing for low-income households or  
814 very-low-income households on scattered sites or housing  
815 opportunities for persons with special needs. With respect to  
816 housing, contributions may be used to pay the following eligible  
817 special needs, low-income, and very-low-income housing-related  
818 activities:

819 (I) Project development impact and management fees for  
820 special needs, low-income, or very-low-income housing projects;

821 (II) Down payment and closing costs for persons with  
822 special needs, low-income persons, and very-low-income persons;

823 (III) Administrative costs, including housing counseling  
824 and marketing fees, not to exceed 10 percent of the community  
825 contribution, directly related to special needs, low-income, or  
826 very-low-income projects; and

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

827 (IV) Removal of liens recorded against residential  
828 property by municipal, county, or special district local  
829 governments if satisfaction of the lien is a necessary precedent  
830 to the transfer of the property to a low-income person or very-  
831 low-income person for the purpose of promoting home ownership.  
832 Contributions for lien removal must be received from a  
833 nonrelated third party.

834 c. The project must be undertaken by an "eligible  
835 sponsor," which includes:

836 (I) A community action program;

837 (II) A nonprofit community-based development organization  
838 whose mission is the provision of housing for persons with  
839 special needs, low-income households, or very-low-income  
840 households or increasing entrepreneurial and job-development  
841 opportunities for low-income persons;

842 (III) A neighborhood housing services corporation;

843 (IV) A local housing authority created under chapter 421;

844 (V) A community redevelopment agency created under s.  
845 163.356;

846 (VI) A historic preservation district agency or  
847 organization;

848 (VII) A local workforce development board;

849 (VIII) A direct-support organization as provided in s.  
850 1009.983;

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

851 (IX) An enterprise zone development agency created under  
852 s. 290.0056;

853 (X) A community-based organization incorporated under  
854 chapter 617 which is recognized as educational, charitable, or  
855 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
856 and whose bylaws and articles of incorporation include  
857 affordable housing, economic development, or community  
858 development as the primary mission of the corporation;

859 (XI) Units of local government;

860 (XII) Units of state government; or

861 (XIII) Any other agency that the Department of Economic  
862 Opportunity designates by rule.

863

864 A contributing person may not have a financial interest in the  
865 eligible sponsor.

866 d. The project must be located in an area which was in an  
867 enterprise zone designated pursuant to chapter 290 as of May 1,  
868 2015, or a Front Porch Florida Community, unless the project  
869 increases access to high-speed broadband capability in a rural  
870 community that had an enterprise zone designated pursuant to  
871 chapter 290 as of May 1, 2015, but is physically located outside  
872 the designated rural zone boundaries. Any project designed to  
873 construct or rehabilitate housing for low-income households or  
874 very-low-income households or housing opportunities for persons

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

875 with special needs is exempt from the area requirement of this  
876 sub-subparagraph.

877 e.(I) If, during the first 10 business days of the state  
878 fiscal year, eligible tax credit applications for projects that  
879 provide housing opportunities for persons with special needs or  
880 homeownership opportunities for low-income households or very-  
881 low-income households are received for less than the annual tax  
882 credits available for those projects, the Department of Economic  
883 Opportunity shall grant tax credits for those applications and  
884 grant remaining tax credits on a first-come, first-served basis  
885 for subsequent eligible applications received before the end of  
886 the state fiscal year. If, during the first 10 business days of  
887 the state fiscal year, eligible tax credit applications for  
888 projects that provide housing opportunities for persons with  
889 special needs or homeownership opportunities for low-income  
890 households or very-low-income households are received for more  
891 than the annual tax credits available for those projects, the  
892 Department of Economic Opportunity shall grant the tax credits  
893 for those applications as follows:

894 (A) If tax credit applications submitted for approved  
895 projects of an eligible sponsor do not exceed \$200,000 in total,  
896 the credits shall be granted in full if the tax credit  
897 applications are approved.

898 (B) If tax credit applications submitted for approved  
899 projects of an eligible sponsor exceed \$200,000 in total, the

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

900 amount of tax credits granted pursuant to sub-sub-sub-  
901 subparagraph (A) shall be subtracted from the amount of  
902 available tax credits, and the remaining credits shall be  
903 granted to each approved tax credit application on a pro rata  
904 basis.

905 (II) If, during the first 10 business days of the state  
906 fiscal year, eligible tax credit applications for projects other  
907 than those that provide housing opportunities for persons with  
908 special needs or homeownership opportunities for low-income  
909 households or very-low-income households are received for less  
910 than the annual tax credits available for those projects, the  
911 Department of Economic Opportunity shall grant tax credits for  
912 those applications and shall grant remaining tax credits on a  
913 first-come, first-served basis for subsequent eligible  
914 applications received before the end of the state fiscal year.  
915 If, during the first 10 business days of the state fiscal year,  
916 eligible tax credit applications for projects other than those  
917 that provide housing opportunities for persons with special  
918 needs or homeownership opportunities for low-income households  
919 or very-low-income households are received for more than the  
920 annual tax credits available for those projects, the Department  
921 of Economic Opportunity shall grant the tax credits for those  
922 applications on a pro rata basis.

923 3. Application requirements.-

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

924 a. An eligible sponsor seeking to participate in this  
925 program must submit a proposal to the Department of Economic  
926 Opportunity which sets forth the name of the sponsor, a  
927 description of the project, and the area in which the project is  
928 located, together with such supporting information as is  
929 prescribed by rule. The proposal must also contain a resolution  
930 from the local governmental unit in which the project is located  
931 certifying that the project is consistent with local plans and  
932 regulations.

933 b. A person seeking to participate in this program must  
934 submit an application for tax credit to the Department of  
935 Economic Opportunity which sets forth the name of the sponsor, a  
936 description of the project, and the type, value, and purpose of  
937 the contribution. The sponsor shall verify, in writing, the  
938 terms of the application and indicate its receipt of the  
939 contribution, and such verification must accompany the  
940 application for tax credit. The person must submit a separate  
941 tax credit application to the Department of Economic Opportunity  
942 for each individual contribution that it makes to each  
943 individual project.

944 c. A person who has received notification from the  
945 Department of Economic Opportunity that a tax credit has been  
946 approved must apply to the department to receive the refund.  
947 Application must be made on the form prescribed for claiming  
948 refunds of sales and use taxes and be accompanied by a copy of

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

949 the notification. A person may submit only one application for  
950 refund to the department within a 12-month period.

951 4. Administration.—

952 a. The Department of Economic Opportunity may adopt rules  
953 necessary to administer this paragraph, including rules for the  
954 approval or disapproval of proposals by a person.

955 b. The decision of the Department of Economic Opportunity  
956 must be in writing, and, if approved, the notification shall  
957 state the maximum credit allowable to the person. Upon approval,  
958 the Department of Economic Opportunity shall transmit a copy of  
959 the decision to the department.

960 c. The Department of Economic Opportunity shall  
961 periodically monitor all projects in a manner consistent with  
962 available resources to ensure that resources are used in  
963 accordance with this paragraph; however, each project must be  
964 reviewed at least once every 2 years.

965 d. The Department of Economic Opportunity shall, in  
966 consultation with the statewide and regional housing and  
967 financial intermediaries, market the availability of the  
968 community contribution tax credit program to community-based  
969 organizations.

970 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
971 entity by this chapter do not inure to any transaction that is  
972 otherwise taxable under this chapter when payment is made by a  
973 representative or employee of the entity by any means,

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

974 including, but not limited to, cash, check, or credit card, even  
975 when that representative or employee is subsequently reimbursed  
976 by the entity. In addition, exemptions provided to any entity by  
977 this subsection do not inure to any transaction that is  
978 otherwise taxable under this chapter unless the entity has  
979 obtained a sales tax exemption certificate from the department  
980 or the entity obtains or provides other documentation as  
981 required by the department. Eligible purchases or leases made  
982 with such a certificate must be in strict compliance with this  
983 subsection and departmental rules, and any person who makes an  
984 exempt purchase with a certificate that is not in strict  
985 compliance with this subsection and the rules is liable for and  
986 shall pay the tax. The department may adopt rules to administer  
987 this subsection.

988 (b) Boiler fuels.—When purchased for use as a combustible  
989 fuel, purchases of natural gas, residual oil, recycled oil,  
990 waste oil, solid waste material, coal, sulfur, hydrogen, wood,  
991 wood residues or wood bark used in an industrial manufacturing,  
992 processing, compounding, or production process at a fixed  
993 location in this state are exempt from the taxes imposed by this  
994 chapter; however, such exemption shall not be allowed unless the  
995 purchaser signs a certificate stating that the fuel to be  
996 exempted is for the exclusive use designated herein. This  
997 exemption does not apply to the use of boiler fuels that are not  
998 used in manufacturing, processing, compounding, or producing

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

999 items of tangible personal property for sale, or to the use of  
1000 boiler fuels used by any firm subject to regulation by the  
1001 Division of Hotels and Restaurants of the Department of Business  
1002 and Professional Regulation.

1003 (ppp) Green hydrogen.-

1004 1. As used this paragraph, the term:

1005 a. "Green hydrogen" means hydrogen created using biomass  
1006 or an electrolytic process powered from renewable energy  
1007 sources, including solar energy, wind energy, biomass, and  
1008 geothermal energy. The term also includes hydrogen created using  
1009 the pyrolytic decomposition of methane gas.

1010 b. "Primarily used" means a use of at least 50 percent.

1011 2. The following are exempt from the tax imposed by this  
1012 chapter:

1013 a. The purchase of machinery and equipment primarily used  
1014 in the production, storage, transportation, compression, or  
1015 blending of green hydrogen. The machinery and equipment must be  
1016 used at a fixed location.

1017 b. The purchase of machinery and equipment primarily used  
1018 in the production, storage, transportation, compression, or  
1019 blending of ammonia derived from green hydrogen, if the ammonia  
1020 will be converted back to green hydrogen before its use or sale.  
1021 The machinery and equipment must be used at a fixed location.

1022 c. The purchase of machinery and equipment that are  
1023 necessary to produce electrical energy resulting from the

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1024 electrochemical reaction of green hydrogen and oxygen in a fuel  
1025 cell. The electrical energy must be primarily used in  
1026 manufacturing, processing, compounding, or producing for sale  
1027 items of tangible personal property in this state. The machinery  
1028 and equipment must be used at a fixed location.

1029 3. Purchasers of machinery and equipment qualifying for  
1030 the exemption provided in this paragraph shall furnish the  
1031 vendor with an affidavit stating that the item or items to be  
1032 exempted are for the use designated herein. Purchasers with  
1033 self-accrual authority pursuant to s. 212.183 are not required  
1034 to provide this affidavit but shall maintain all documentation  
1035 necessary to prove the exempt status of purchases.

1036 4. A person furnishing a false affidavit to the vendor for  
1037 the purpose of evading payment of any tax imposed under this  
1038 chapter shall be subject to the penalty set forth in s. 212.085  
1039 and as otherwise provided by law.

1040 5. The department may adopt rules to implement the  
1041 exemptions in this paragraph.

1042 Section 24. Subsection (23) is added to section 213.053,  
1043 Florida Statutes, to read:

1044 213.053 Confidentiality and information sharing.-

1045 (23) The department may make available to the Department  
1046 of Transportation, exclusively for official purposes,  
1047 information for the purpose of administering the credit for

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1048 qualified railroad reconstruction or replacement expenditures in  
1049 s. 220.1915.

1050 Section 25. Subsection (8) of section 220.02, Florida  
1051 Statutes, is amended to read:

1052 220.02 Legislative intent.—

1053 (8) It is the intent of the Legislature that credits  
1054 against either the corporate income tax or the franchise tax be  
1055 applied in the following order: those enumerated in s. 631.828,  
1056 those enumerated in s. 220.191, those enumerated in s. 220.181,  
1057 those enumerated in s. 220.183, those enumerated in s. 220.182,  
1058 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
1059 those enumerated in s. 220.184, those enumerated in s. 220.186,  
1060 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
1061 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
1062 those enumerated in s. 220.1876, those enumerated in s.  
1063 220.1877, those enumerated in s. 220.193, those enumerated in s.  
1064 288.9916, those enumerated in s. 220.1899, those enumerated in  
1065 s. 220.194, those enumerated in s. 220.196, ~~and~~ those enumerated  
1066 in s. 220.198, and those enumerated in s. 220.1915.

1067 Section 26. Paragraph (n) of subsection (1) and paragraph  
1068 (c) of subsection (2) of section 220.03, Florida Statutes, are  
1069 amended to read:

1070 220.03 Definitions.—

1071 (1) SPECIFIC TERMS.—When used in this code, and when not  
1072 otherwise distinctly expressed or manifestly incompatible with

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1073 the intent thereof, the following terms shall have the following  
1074 meanings:

1075 (n) "Internal Revenue Code" means the United States  
1076 Internal Revenue Code of 1986, as amended and in effect on  
1077 January 1, 2022 ~~2021~~, except as provided in subsection (3).

1078 (2) DEFINITIONAL RULES.—When used in this code and neither  
1079 otherwise distinctly expressed nor manifestly incompatible with  
1080 the intent thereof:

1081 (c) Any term used in this code has the same meaning as  
1082 when used in a comparable context in the Internal Revenue Code  
1083 and other statutes of the United States relating to federal  
1084 income taxes, as such code and statutes are in effect on January  
1085 1, 2022 ~~2021~~. However, if subsection (3) is implemented, the  
1086 meaning of a term shall be taken at the time the term is applied  
1087 under this code.

1088 Section 27. The amendments made by this act to s.  
1089 220.03(1), Florida Statutes, shall take effect upon this act  
1090 becoming a law and operate retroactively to January 1, 2022.

1091 Section 28. Paragraph (a) of subsection (1) of section  
1092 220.13, Florida Statutes, is amended to read:

1093 220.13 "Adjusted federal income" defined.—

1094 (1) The term "adjusted federal income" means an amount  
1095 equal to the taxpayer's taxable income as defined in subsection  
1096 (2), or such taxable income of more than one taxpayer as

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1097 provided in s. 220.131, for the taxable year, adjusted as  
1098 follows:

1099 (a) Additions.—There shall be added to such taxable  
1100 income:

1101 1.a. The amount of any tax upon or measured by income,  
1102 excluding taxes based on gross receipts or revenues, paid or  
1103 accrued as a liability to the District of Columbia or any state  
1104 of the United States which is deductible from gross income in  
1105 the computation of taxable income for the taxable year.

1106 b. Notwithstanding sub-subparagraph a., if a credit taken  
1107 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to  
1108 taxable income in a previous taxable year under subparagraph 11.  
1109 and is taken as a deduction for federal tax purposes in the  
1110 current taxable year, the amount of the deduction allowed shall  
1111 not be added to taxable income in the current year. The  
1112 exception in this sub-subparagraph is intended to ensure that  
1113 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is  
1114 added in the applicable taxable year and does not result in a  
1115 duplicate addition in a subsequent year.

1116 2. The amount of interest which is excluded from taxable  
1117 income under s. 103(a) of the Internal Revenue Code or any other  
1118 federal law, less the associated expenses disallowed in the  
1119 computation of taxable income under s. 265 of the Internal  
1120 Revenue Code or any other law, excluding 60 percent of any  
1121 amounts included in alternative minimum taxable income, as

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1122 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
1123 taxpayer pays tax under s. 220.11(3).

1124 3. In the case of a regulated investment company or real  
1125 estate investment trust, an amount equal to the excess of the  
1126 net long-term capital gain for the taxable year over the amount  
1127 of the capital gain dividends attributable to the taxable year.

1128 4. That portion of the wages or salaries paid or incurred  
1129 for the taxable year which is equal to the amount of the credit  
1130 allowable for the taxable year under s. 220.181. This  
1131 subparagraph shall expire on the date specified in s. 290.016  
1132 for the expiration of the Florida Enterprise Zone Act.

1133 5. That portion of the ad valorem school taxes paid or  
1134 incurred for the taxable year which is equal to the amount of  
1135 the credit allowable for the taxable year under s. 220.182. This  
1136 subparagraph shall expire on the date specified in s. 290.016  
1137 for the expiration of the Florida Enterprise Zone Act.

1138 6. The amount taken as a credit under s. 220.195 which is  
1139 deductible from gross income in the computation of taxable  
1140 income for the taxable year.

1141 7. That portion of assessments to fund a guaranty  
1142 association incurred for the taxable year which is equal to the  
1143 amount of the credit allowable for the taxable year.

1144 8. In the case of a nonprofit corporation which holds a  
1145 pari-mutuel permit and which is exempt from federal income tax  
1146 as a farmers' cooperative, an amount equal to the excess of the

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1147 gross income attributable to the pari-mutuel operations over the  
1148 attributable expenses for the taxable year.

1149 9. The amount taken as a credit for the taxable year under  
1150 s. 220.1895.

1151 10. Up to nine percent of the eligible basis of any  
1152 designated project which is equal to the credit allowable for  
1153 the taxable year under s. 220.185.

1154 11. Any amount taken as a credit for the taxable year  
1155 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in  
1156 this subparagraph is intended to ensure that the same amount is  
1157 not allowed for the tax purposes of this state as both a  
1158 deduction from income and a credit against the tax. This  
1159 addition is not intended to result in adding the same expense  
1160 back to income more than once.

1161 12. The amount taken as a credit for the taxable year  
1162 under s. 220.193.

1163 13. Any portion of a qualified investment, as defined in  
1164 s. 288.9913, which is claimed as a deduction by the taxpayer and  
1165 taken as a credit against income tax pursuant to s. 288.9916.

1166 14. The costs to acquire a tax credit pursuant to s.  
1167 288.1254(5) that are deducted from or otherwise reduce federal  
1168 taxable income for the taxable year.

1169 15. The amount taken as a credit for the taxable year  
1170 pursuant to s. 220.194.

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

1171 16. The amount taken as a credit for the taxable year  
1172 under s. 220.196. The addition in this subparagraph is intended  
1173 to ensure that the same amount is not allowed for the tax  
1174 purposes of this state as both a deduction from income and a  
1175 credit against the tax. The addition is not intended to result  
1176 in adding the same expense back to income more than once.

1177 17. The amount taken as a credit for the taxable year  
1178 pursuant to s. 220.198.

1179 18. The amount taken as a credit for the taxable year  
1180 pursuant to s. 220.1915.

1181 Section 29. Paragraph (c) of subsection (1) of section  
1182 220.183, Florida Statutes, is amended to read:

1183 220.183 Community contribution tax credit.—

1184 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
1185 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
1186 SPENDING.—

1187 (c) The total amount of tax credit which may be granted  
1188 for all programs approved under this section, s. 212.08(5)(p),  
1189 and s. 624.5105 is \$14.5 million in the 2022-2023 fiscal year  
1190 and \$12.5 million in the 2018-2019 fiscal year, \$13.5 million in  
1191 the 2019-2020 fiscal year, and \$10.5 million in each fiscal year  
1192 thereafter for projects that provide housing opportunities for  
1193 persons with special needs as defined in s. 420.0004 and  
1194 homeownership opportunities for low-income households or very-  
1195 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1196 million in the 2022-2023 fiscal year and in each fiscal year  
1197 thereafter for all other projects.

1198 Section 30. Subsection (1) of section 220.1876, Florida  
1199 Statutes, is amended to read:

1200 220.1876 Credit for contributions to the New Worlds  
1201 Reading Initiative.—

1202 (1) For taxable years beginning on or after January 1,  
1203 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
1204 eligible contribution made to the New Worlds Reading Initiative  
1205 under s. 1003.485 against any tax due for a taxable year under  
1206 this chapter after the application of any other allowable  
1207 credits by the taxpayer. An eligible contribution must be made  
1208 to the New Worlds Reading Initiative on or before the date the  
1209 taxpayer is required to file a return pursuant to s. 220.222.  
1210 The credit granted by this section shall be reduced by the  
1211 difference between the amount of federal corporate income tax,  
1212 taking into account the credit granted by this section, and the  
1213 amount of federal corporate income tax without application of  
1214 the credit granted by this section.

1215 Section 31. Subsection (1) of section 220.1877, Florida  
1216 Statutes, is amended to read:

1217 220.1877 Credit for contributions to eligible charitable  
1218 organizations.—

1219 (1) For taxable years beginning on or after January 1,  
1220 2021 ~~2022~~, there is allowed a credit of 100 percent of an

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1221 eligible contribution made to an eligible charitable  
1222 organization under s. 402.62 against any tax due for a taxable  
1223 year under this chapter after the application of any other  
1224 allowable credits by the taxpayer. An eligible contribution must  
1225 be made to an eligible charitable organization on or before the  
1226 date the taxpayer is required to file a return pursuant to s.  
1227 220.222. The credit granted by this section shall be reduced by  
1228 the difference between the amount of federal corporate income  
1229 tax, taking into account the credit granted by this section, and  
1230 the amount of federal corporate income tax without application  
1231 of the credit granted by this section.

1232 Section 32. Section 220.1915, Florida Statutes, is created  
1233 to read:

1234 220.1915 Credit for qualified railroad reconstruction or  
1235 replacement expenditures.-

1236 (1) For purposes of this section:

1237 (a) "Qualified expenditures" means gross expenditures made  
1238 in this state by a qualifying railroad during the taxable year  
1239 in which the credit is claimed, provided such expenditures were  
1240 made on track that was owned or leased by a qualifying railroad,  
1241 and were:

1242 1. For the maintenance, reconstruction, or replacement of  
1243 railroad infrastructure, including track, roadbed, bridges,  
1244 industrial leads and sidings, or track-related structures which  
1245 were owned or leased by the qualifying railroad; or

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1246 2. For new construction by the qualifying railroad of  
1247 industrial leads, switches, spurs and sidings, and extensions of  
1248 existing sidings located in this state.

1249 (b) "Qualifying railroad" means any taxpayer that was a  
1250 Class II or Class III railroad operating in this state on the  
1251 last day of the taxable year for which the credit is claimed,  
1252 pursuant to the classifications in effect for that year as set  
1253 by the United States Surface Transportation Board or its  
1254 successor.

1255 (2) (a) For taxable years beginning on or after January 1,  
1256 2023, a qualifying railroad is eligible for a credit against the  
1257 tax imposed by this chapter if it has qualified expenditures in  
1258 this state in the taxable year.

1259 (b) The credit allowed under this section is equal to 50  
1260 percent of a qualifying railroad's qualified expenditures  
1261 incurred in this state in the taxable year, as limited by  
1262 paragraph (c).

1263 (c) The amount of the credit may not exceed the product of  
1264 \$3,500 and the number of miles of railroad track owned or leased  
1265 within this state by the qualifying railroad as of the end of  
1266 the taxable year in which the qualified expenditures were  
1267 incurred.

1268 (3) (a) A qualifying railroad must submit to the department  
1269 with its return an application including any documentation or  
1270 information required by the department to demonstrate

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1271 eligibility for the credit allowed under this section.

1272 (b) If the qualifying railroad is not a taxpayer under  
1273 this chapter, the qualifying railroad must submit the required  
1274 application including any documentation or information required  
1275 by the department directly to the department no later than May 1  
1276 of the calendar year following the year in which the qualified  
1277 expenditures were made, in accordance with rules adopted by the  
1278 department.

1279 (c) The qualifying railroad must include an affidavit  
1280 certifying that all information contained in the application is  
1281 true and correct, and supporting documentation must include a  
1282 copy of any Internal Revenue Service Form 8900, or its  
1283 equivalent, if such documentation was filed with the Internal  
1284 Revenue Service for any credit under 26 U.S.C. s. 45G for which  
1285 the federal credit related in whole or in part to the qualified  
1286 expenditures in this state for which the credit is sought.

1287 (d) If the qualifying railroad is a taxpayer under this  
1288 chapter and the credit earned exceeds the taxpayer's liability  
1289 under this chapter for that year, or if the qualifying railroad  
1290 is not a taxpayer under this chapter, the department must issue  
1291 a letter to the qualifying railroad within 30 days after receipt  
1292 of the completed application indicating the amount of the  
1293 approved credit available for carryover or transfer in  
1294 accordance with subsection (4).

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1295 (e) The department may consult with the Department of  
1296 Transportation regarding the qualifications, ownership, or  
1297 classification of any qualifying railroad applying for a credit  
1298 under this section. The Department of Transportation shall  
1299 provide technical assistance, when requested by the department,  
1300 on any technical audits performed pursuant to this section.

1301 (4)(a) If the credit granted under this section is not  
1302 fully used in any one taxable year because of insufficient tax  
1303 liability on the part of the qualifying railroad, or because the  
1304 qualifying railroad is not subject to tax under this chapter,  
1305 the unused amount may be carried forward for a period not to  
1306 exceed 5 taxable years or may be transferred in accordance with  
1307 paragraph (b). The carryover or transferred credit may be used  
1308 in any of the 5 subsequent taxable years, when the tax imposed  
1309 by this chapter for that taxable year exceeds the credit for  
1310 which the qualifying railroad or transferee under paragraph (b)  
1311 is eligible in that taxable year under this subsection, after  
1312 applying the other credits and unused carryovers in the order  
1313 provided by s. 220.02(8).

1314 (b)1. The credit under this section may be transferred:  
1315 a. By written agreement to a taxpayer subject to the tax  
1316 under this chapter and that either transports property using the  
1317 rail facilities of the qualifying railroad or furnishes  
1318 railroad-related property or services to any railroad operating

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1319 in this state, or is a railroad, as those terms are defined in  
1320 26 C.F.R. s. 1.45G-1(b); and

1321 b. At any time during the 5 taxable years following the  
1322 taxable year the credit was originally earned by the qualifying  
1323 railroad.

1324 2. The written agreement required for transfer under this  
1325 paragraph shall:

1326 a. Be filed jointly by the qualifying railroad and the  
1327 transferee with the department within 30 days after the  
1328 transfer, in accordance with rules adopted by the department;  
1329 and

1330 b. Contain all of the following information: the name,  
1331 address, and taxpayer identification number for the qualifying  
1332 railroad and the transferee; the amount of the credit being  
1333 transferred; the taxable year in which the credit was originally  
1334 earned by the qualifying railroad; and the remaining taxable  
1335 years for which the credit may be claimed.

1336 (5) Notification of a transfer of credit under this  
1337 section must be submitted to the department on a form adopted by  
1338 rule of the department. Within 30 days after the transfer, the  
1339 department shall provide a letter acknowledging the transfer,  
1340 after which time the transferee may claim the transferred credit  
1341 on its return due on or after the date of the letter. The  
1342 transferee shall attach a copy of the letter to its return when  
1343 claiming the credit.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1344       (6) In the event the credit provided under this section is  
1345 reduced as a result of an examination or audit by the  
1346 department, such tax deficiency shall be recovered from the  
1347 first entity to have claimed such credit up to the amount of  
1348 credit taken. Any subsequent deficiency shall be assessed  
1349 against any entity acquiring and claiming such credit or, in the  
1350 case of multiple succeeding entities, in the order of credit  
1351 succession.

1352       (7) The department may adopt rules to implement this  
1353 section.

1354       Section 33. Paragraph (a) of subsection (5) of section  
1355 402.62, Florida Statutes, is amended to read:

1356       402.62 Strong Families Tax Credit.—

1357       (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
1358 AND LIMITATIONS.—

1359       (a) Beginning in fiscal year 2022-2023 ~~2021-2022~~, the tax  
1360 credit cap amount is \$10 ~~\$5~~ million in each state fiscal year.

1361       Section 34. Paragraph (c) of subsection (1) of section  
1362 624.5105, Florida Statutes, is amended to read:

1363       624.5105 Community contribution tax credit; authorization;  
1364 limitations; eligibility and application requirements;  
1365 administration; definitions; expiration.—

1366       (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1367       (c) The total amount of tax credit which may be granted  
1368 for all programs approved under this section and ss.

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

1369 212.08(5) (p) and 220.183 is \$14.5 million in the 2022-2023  
1370 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year,~~  
1371 ~~\$13.5 million in the 2019-2020 fiscal year, and \$10.5 million~~ in  
1372 each fiscal year thereafter for projects that provide housing  
1373 opportunities for persons with special needs as defined in s.  
1374 420.0004 or homeownership opportunities for low-income or very-  
1375 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~  
1376 million in the 2022-2023 fiscal year and in each fiscal year  
1377 thereafter for all other projects.

1378 Section 35. Subsection (1) of section 624.51056, Florida  
1379 Statutes, is amended to read:

1380 624.51056 Credit for contributions to the New Worlds  
1381 Reading Initiative.—

1382 (1) For taxable years beginning on or after January 1,  
1383 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
1384 eligible contribution made to the New Worlds Reading Initiative  
1385 under s. 1003.485 against any tax due for a taxable year under  
1386 s. 624.509(1) after deducting from such tax deductions for  
1387 assessments made pursuant to s. 440.51; credits for taxes paid  
1388 under ss. 175.101 and 185.08; credits for income taxes paid  
1389 under chapter 220; and the credit allowed under s. 624.509(5),  
1390 as such credit is limited by s. 624.509(6). An eligible  
1391 contribution must be made to the New Worlds Reading Initiative  
1392 on or before the date the taxpayer is required to file a return  
1393 pursuant to ss. 624.509 and 624.5092. An insurer claiming a

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1394 credit against premium tax liability under this section is not  
1395 required to pay any additional retaliatory tax levied under s.  
1396 624.5091 as a result of claiming such credit. Section 624.5091  
1397 does not limit such credit in any manner.

1398 Section 36. Subsection (1) of section 624.51057, Florida  
1399 Statutes, is amended to read:

1400 624.51057 Credit for contributions to eligible charitable  
1401 organizations.—

1402 (1) For taxable years beginning on or after January 1,  
1403 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
1404 eligible contribution made to an eligible charitable  
1405 organization under s. 402.62 against any tax due for a taxable  
1406 year under s. 624.509(1) after deducting from such tax  
1407 deductions for assessments made pursuant to s. 440.51; credits  
1408 for taxes paid under ss. 175.101 and 185.08; credits for income  
1409 taxes paid under chapter 220; and the credit allowed under s.  
1410 624.509(5), as such credit is limited by s. 624.509(6). An  
1411 eligible contribution must be made to an eligible charitable  
1412 organization on or before the date the taxpayer is required to  
1413 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
1414 claiming a credit against premium tax liability under this  
1415 section is not required to pay any additional retaliatory tax  
1416 levied under s. 624.5091 as a result of claiming such credit.  
1417 Section 624.5091 does not limit such credit in any manner.

1418 Section 37. Paragraph (b) of subsection (2) and paragraph

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1419 (a) of subsection (3) of section 1003.485, Florida Statutes, are  
1420 amended to read:

1421 1003.485 The New Worlds Reading Initiative.—

1422 (2) NEW WORLDS READING INITIATIVE; ADMINISTRATION.—The New  
1423 Worlds Reading Initiative is established under the department to  
1424 improve literacy skills and instill a love of reading by  
1425 providing high-quality, free books to students in kindergarten  
1426 through grade 5 who are reading below grade level.

1427 (b) The administrator shall:

1428 1. Develop, in consultation with the Just Read, Florida!  
1429 Office under s. 1001.215, a selection of high-quality books  
1430 encompassing diverse subjects and genres for each grade level to  
1431 be mailed to students in the initiative.

1432 2. Distribute books at no cost to students as provided in  
1433 paragraph (4)(c) either directly or through an agreement with a  
1434 book distribution company.

1435 3. Assist local implementation of the initiative by  
1436 providing marketing materials to school districts and any  
1437 partnering nonprofit organizations to assist with public  
1438 awareness campaigns and other activities designed to increase  
1439 family engagement and instill a love of reading in students.

1440 4. Maintain a clearinghouse for information on national,  
1441 state, and local nonprofit organizations that support efforts to  
1442 improve literacy and provide books to children.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1443           5. Develop training materials for parents of students in  
1444 the initiative, including brief video training modules, which  
1445 engage families in reading and assist with improving student  
1446 literacy skills. The administrator shall periodically send, via  
1447 text message and e-mail, tips for facilitating reading at home  
1448 and hyperlinks to the video training modules.

1449           6. Annually submit to the department an annual financial  
1450 report that includes, at a minimum, the amount of eligible  
1451 contributions received by the administrator; the amount spent on  
1452 each activity required by this paragraph, including  
1453 administrative expenses; and the number of students and  
1454 households served under the initiative.

1455           7. Maintain separate accounts for operating funds and  
1456 funds for the purchase and delivery of books.

1457           8. Expend eligible contributions received only for the  
1458 purchase and delivery of books and to implement the requirements  
1459 of this section, as well as for administrative expenses not to  
1460 exceed 2 percent of total eligible contributions.  
1461 Notwithstanding s. 1002.395(6)(j)2., the administrator may carry  
1462 forward up to 25 percent of eligible contributions made before  
1463 January 1 of each state fiscal year and 100 percent of eligible  
1464 contributions made on or after January 1 of each state fiscal  
1465 year to the following state fiscal year for purposes authorized  
1466 by this subsection. Any eligible contributions in excess of the  
1467 allowable 25-percent carry forward not used to provide

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1468 additional books throughout the year to eligible students shall  
1469 revert to the state treasury.

1470 9. Upon receipt of a contribution, provide the taxpayer  
1471 that made the contribution with a certificate of contribution. A  
1472 certificate of contribution must include the taxpayer's name  
1473 and, if available, its federal employer identification number;  
1474 the amount contributed; the date of contribution; and the name  
1475 of the administrator.

1476 (3) NEW WORLDS READING INITIATIVE TAX CREDITS;  
1477 APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

1478 (a) The tax credit cap amount is \$10 million for the 2021-  
1479 2022 state fiscal year, \$30 million for the 2022-2023 state  
1480 fiscal year, and \$60 ~~\$50~~ million in each state fiscal year  
1481 thereafter.

1482 Section 38. Subsection (5) of section 1011.71, Florida  
1483 Statutes, is amended to read:

1484 1011.71 District school tax.—

1485 (5) A school district may expend, subject to s. 200.065,  
1486 up to \$175 ~~\$150~~ per unweighted full-time equivalent student from  
1487 the revenue generated by the millage levy authorized by  
1488 subsection (2) to fund, in addition to expenditures authorized  
1489 in paragraphs (2) (a)-(j), expenses for the following:

1490 (a) The purchase, lease-purchase, or lease of driver's  
1491 education vehicles; motor vehicles used for the maintenance or  
1492 operation of plants and equipment; security vehicles; or

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1493 vehicles used in storing or distributing materials and  
1494 equipment.

1495 (b) Payment of the cost of premiums, as defined in s.  
1496 627.403, for property and casualty insurance necessary to insure  
1497 school district educational and ancillary plants. As used in  
1498 this paragraph, casualty insurance has the same meaning as in s.  
1499 624.605(1)(d), (f), (g), (h), and (m). Operating revenues that  
1500 are made available through the payment of property and casualty  
1501 insurance premiums from revenues generated under this subsection  
1502 may be expended only for nonrecurring operational expenditures  
1503 of the school district.

1504 Section 39. It is the intent of the Legislature for any  
1505 contributions made pursuant to earning a tax credit to be used  
1506 against the tax due under chapter 220, Florida Statutes, or  
1507 under s. 624.509(1), Florida Statutes, for taxable years  
1508 beginning January 1, 2021, through and including March 1, 2021,  
1509 in accordance with s. 402.62, Florida Statutes, or s. 1003.485,  
1510 Florida Statutes, to be available to the contributing taxpayer  
1511 as a credit against the requested tax immediately upon receipt  
1512 of a certificate of contribution from the administrator of the  
1513 New Worlds Reading Initiative tax credit program or the  
1514 applicable charitable organization under the Strong Families tax  
1515 credit program. The taxpayer may use such credit against any  
1516 payment of estimated tax or installment payment for the taxable  
1517 year indicated on the approval letter from the Department of

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1518 Revenue in accordance with this act and s. 402.62, Florida  
1519 Statutes, or s. 1003.485, Florida Statutes, as applicable.

1520 Section 40. Treatment of specified contributions under the  
1521 Strong Families tax credit program and the New Worlds Reading  
1522 Initiative tax credit program.-

1523 (1) For purposes of any tax due under s. 624.509(1),  
1524 Florida Statutes, for the 2021 taxable year, for which a return  
1525 was due March 1, 2022, a taxpayer may apply for an allocation  
1526 from the Department of Revenue under s. 402.62(5), Florida  
1527 Statutes, or s. 1003.485(3), Florida Statutes, on or before May  
1528 1, 2022.

1529 (a) Once the taxpayer has received an approval letter from  
1530 the Department of Revenue, the taxpayer must make the designated  
1531 contribution to the applicable charitable organization or  
1532 administrator within 14 days, or on or before June 1, 2022,  
1533 whichever is later.

1534 (b) Once the taxpayer has received a certificate of  
1535 contribution from the charitable organization or administrator,  
1536 the taxpayer has 14 days to file an application with the  
1537 Department of Revenue for a refund of tax paid pursuant to s.  
1538 624.509(1), Florida Statutes, for the 2021 taxable year, not to  
1539 exceed the amount indicated on the certificate of contribution.

1540 (2) Any contribution amount on a certificate of  
1541 contribution that is not refunded in accordance with this  
1542 section shall be carried forward for the period specified in s.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1543 402.62(5)(c), Florida Statutes, or s. 1003.485(3)(c), Florida  
1544 Statutes, as applicable.

1545 (3) The Department of Revenue may not issue refund  
1546 payments under this section after June 30, 2023.

1547 Section 41. The Department of Revenue is authorized, and  
1548 all conditions are deemed met, to adopt emergency rules under s.  
1549 120.54(4), Florida Statutes, for the purpose of implementing  
1550 changes related to the Strong Families tax credit program and  
1551 the New Worlds Reading Initiative tax credit program made by  
1552 this act. Notwithstanding any other law, emergency rules adopted  
1553 under this section are effective for 6 months after adoption and  
1554 may be renewed during the pendency of procedures to adopt  
1555 permanent rules addressing the subject of the emergency rules.

1556 Section 42. This section and sections 39, 40, and 41 of  
1557 this act, and the sections amending ss. 220.1876, 220.1877,  
1558 624.51056, 624.51057, and 1003.485, Florida Statutes, shall take  
1559 effect upon this act becoming a law and operate retroactively to  
1560 July 1, 2021.

1561 Section 43. Clothing, wallets, and bags; school supplies;  
1562 learning aids and jigsaw puzzles; personal computers and  
1563 personal computer-related accessories; sales tax holiday.—

1564 (1) The tax levied under chapter 212, Florida Statutes,  
1565 may not be collected during the period from July 25, 2022,  
1566 through August 7, 2022, on the retail sale of:

1567 (a) Clothing, wallets, or bags, including handbags,

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

1568 backpacks, fanny packs, and diaper bags, but excluding  
1569 briefcases, suitcases, and other garment bags, having a sales  
1570 price of \$100 or less per item. As used in this paragraph, the  
1571 term "clothing" means:

1572 1. Any article of wearing apparel intended to be worn on  
1573 or about the human body, excluding watches, watchbands, jewelry,  
1574 umbrellas, and handkerchiefs; and

1575 2. All footwear, excluding skis, swim fins, roller blades,  
1576 and skates.

1577 (b) School supplies having a sales price of \$50 or less  
1578 per item. As used in this paragraph, the term "school supplies"  
1579 means pens, pencils, erasers, crayons, notebooks, notebook  
1580 filler paper, legal pads, binders, lunch boxes, construction  
1581 paper, markers, folders, poster board, composition books, poster  
1582 paper, scissors, cellophane tape, glue or paste, rulers,  
1583 computer disks, staplers and staples used to secure paper  
1584 products, protractors, compasses, and calculators.

1585 (c) Learning aids and jigsaw puzzles having a sales price  
1586 of \$30 or less. As used in this paragraph, the term "learning  
1587 aids" means flashcards or other learning cards, matching or  
1588 other memory games, puzzle books and search-and-find books,  
1589 interactive or electronic books and toys intended to teach  
1590 reading or math skills, and stacking or nesting blocks or sets.

1591 (2) The tax levied under chapter 212, Florida Statutes,  
1592 may not be collected during the period from July 25, 2022,

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1593 through August 7, 2022, on personal computers or personal  
1594 computer-related accessories purchased for noncommercial home or  
1595 personal use having a sales price of \$1,500 or less. As used in  
1596 this subsection, the term:

1597 (a) "Personal computers" includes electronic book readers,  
1598 laptops, desktops, handhelds, tablets, or tower computers. The  
1599 term does not include cellular telephones, video game consoles,  
1600 digital media receivers, or devices that are not primarily  
1601 designed to process data.

1602 (b) "Personal computer-related accessories" includes  
1603 keyboards, mice, personal digital assistants, monitors, other  
1604 peripheral devices, modems, routers, and nonrecreational  
1605 software, regardless of whether the accessories are used in  
1606 association with a personal computer base unit. The term does  
1607 not include furniture or systems, devices, software, monitors  
1608 with a television tuner, or peripherals that are designed or  
1609 intended primarily for recreational use.

1610 (3) The tax exemptions provided in this section do not  
1611 apply to sales within a theme park or entertainment complex as  
1612 defined in s. 509.013(9), Florida Statutes, within a public  
1613 lodging establishment as defined in s. 509.013(4), Florida  
1614 Statutes, or within an airport as defined in s. 330.27(2),  
1615 Florida Statutes.

1616 (4) The tax exemptions provided in this section apply at  
1617 the option of the dealer if less than 5 percent of the dealer's

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1618 gross sales of tangible personal property in the prior calendar  
1619 year consisted of items that would be exempt under this section.  
1620 If a qualifying dealer chooses not to participate in the tax  
1621 holiday, by July 18, 2022, the dealer must notify the Department  
1622 of Revenue in writing of its election to collect sales tax  
1623 during the holiday and must post a copy of that notice in a  
1624 conspicuous location at its place of business.

1625 (5) The Department of Revenue is authorized, and all  
1626 conditions are deemed met, to adopt emergency rules pursuant to  
1627 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1628 this section.

1629 (6) This section shall take effect upon this act becoming  
1630 a law.

1631 Section 44. Disaster preparedness supplies; sales tax  
1632 holiday.-

1633 (1) The tax levied under chapter 212, Florida Statutes,  
1634 may not be collected during the period from May 28, 2022,  
1635 through June 10, 2022, on the sale of:

1636 (a) A portable self-powered light source selling for \$40  
1637 or less.

1638 (b) A portable self-powered radio, two-way radio, or  
1639 weather-band radio selling for \$50 or less.

1640 (c) A tarpaulin or other flexible waterproof sheeting  
1641 selling for \$100 or less.

1642 (d) An item normally sold as, or generally advertised as,

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

- 1643 a ground anchor system or tie-down kit selling for \$100 or less.
- 1644 (e) A gas or diesel fuel tank selling for \$50 or less.
- 1645 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
- 1646 volt, or 9-volt batteries, excluding automobile and boat
- 1647 batteries, selling for \$50 or less.
- 1648 (g) A nonelectric food storage cooler selling for \$60 or
- 1649 less.
- 1650 (h) A portable generator used to provide light or
- 1651 communications or preserve food in the event of a power outage
- 1652 selling for \$1,000 or less.
- 1653 (i) Reusable ice selling for \$20 or less.
- 1654 (j) A portable power bank selling for \$60 or less.
- 1655 (k) A smoke detector or smoke alarm selling for \$70 or
- 1656 less.
- 1657 (l) A fire extinguisher selling for \$70 or less.
- 1658 (m) A carbon monoxide detector selling for \$70 or less.
- 1659 (n) Supplies necessary for the evacuation of household
- 1660 pets. For purposes of this exemption, necessary supplies means
- 1661 the noncommercial purchase of:
- 1662 1. Portable kennels or pet carriers selling for \$100 or
- 1663 less per item.
- 1664 2. Bags of dry pet food weighing 15 or fewer pounds and
- 1665 selling for \$30 or less per item.
- 1666 3. Cans or pouches of wet pet food selling for \$2 or less
- 1667 per can or pouch or the equivalent if sold in a box or case.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

- 1668        4. Manual can openers selling for \$15 or less per item.
- 1669        5. Leashes, collars, and muzzles selling for \$20 or less  
1670 per item.
- 1671        6. Collapsible or travel-sized food or water bowls selling  
1672 for \$15 or less per item.
- 1673        7. Cat litter weighing 25 or fewer pounds and selling for  
1674 \$25 or less per item.
- 1675        8. Cat litter pans selling for \$15 or less per item.
- 1676        9. Pet waste disposal bags selling for \$15 or less per  
1677 package.
- 1678        10. Pet pads selling for \$20 or less per box or package.
- 1679        11. Hamster or rabbit substrate selling for \$15 or less  
1680 per package.
- 1681        12. Pet beds selling for \$40 or less per item.
- 1682        (2) The tax exemptions provided in this section do not  
1683 apply to sales within a theme park or entertainment complex as  
1684 defined in s. 509.013(9), Florida Statutes, within a public  
1685 lodging establishment as defined in s. 509.013(4), Florida  
1686 Statutes, or within an airport as defined in s. 330.27(2),  
1687 Florida Statutes.
- 1688        (3) The Department of Revenue is authorized, and all  
1689 conditions are deemed met, to adopt emergency rules pursuant to  
1690 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1691 this section.
- 1692        (4) This section shall take effect upon this act becoming

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1693 | a law.  
1694 |       Section 45. Freedom Week; sales tax holiday.-  
1695 |       (1) The taxes levied under chapter 212, Florida Statutes,  
1696 | may not be collected on purchases made during the period from  
1697 | July 1, 2022, through July 7, 2022, on:  
1698 |       (a) The sale by way of admissions, as defined in s.  
1699 | 212.02(1), Florida Statutes, for:  
1700 |       1. A live music event scheduled to be held on any date or  
1701 | dates from July 1, 2022, through December 31, 2022;  
1702 |       2. A live sporting event scheduled to be held on any date  
1703 | or dates from July 1, 2022, through December 31, 2022;  
1704 |       3. A movie to be shown in a movie theater on any date or  
1705 | dates from July 1, 2022, through December 31, 2022;  
1706 |       4. Entry to a museum, including any annual passes;  
1707 |       5. Entry to a state park, including any annual passes;  
1708 |       6. Entry to a ballet, play, or musical theatre performance  
1709 | scheduled to be held on any date or dates from July 1, 2022,  
1710 | through December 31, 2022;  
1711 |       7. Season tickets for ballets, plays, music events, or  
1712 | musical theatre performances;  
1713 |       8. Entry to a fair, festival, or cultural event scheduled  
1714 | to be held on any date or dates from July 1, 2022, through  
1715 | December 31, 2022; or  
1716 |       9. Use of or access to private and membership clubs  
1717 | providing physical fitness facilities from July 1, 2022, through

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1718 December 31, 2022.

1719 (b) The retail sale of boating and water activity  
1720 supplies, camping supplies, fishing supplies, general outdoor  
1721 supplies, residential pool supplies, and sporting equipment. As  
1722 used in this section, the term:

1723 1. "Boating and water activity supplies" means the first  
1724 \$75 of the sales price of life jackets and coolers; the first  
1725 \$35 of the sales price of recreational pool tubes, pool floats,  
1726 inflatable chairs, and pool toys; the first \$50 of the sales  
1727 price of safety flares; the first \$150 of the sales price of  
1728 water skis, wakeboards, kneeboards, and recreational inflatable  
1729 water tubes or floats capable of being towed; the first \$300 of  
1730 the sales price of paddleboards and surfboards; the first \$500  
1731 of the sales price of canoes and kayaks; the first \$75 of the  
1732 sales price of paddles and oars; and the first \$25 of the sales  
1733 price of snorkels, goggles, and swimming masks.

1734 2. "Camping supplies" means the first \$200 of the sales  
1735 price of tents; the first \$50 of the sales price of sleeping  
1736 bags, portable hammocks, camping stoves, and collapsible camping  
1737 chairs; and the first \$30 of the sales price of camping lanterns  
1738 and flashlights.

1739 3. "Fishing supplies" means the first \$75 of the sales  
1740 price of rods and reels, if sold individually, or the first \$150  
1741 of the sales price if sold as a set; the first \$30 of the sales  
1742 price of tackle boxes or bags; and the first \$5 of the sale

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1743 price of bait or fishing tackle, if sold individually, or the  
1744 first \$10 of the sales price if multiple items are sold  
1745 together. The term does not include supplies used for commercial  
1746 fishing purposes.

1747 4. "General outdoor supplies" means the first \$15 of the  
1748 sales price of sunscreen or insect repellent; the first \$100 of  
1749 the sales price of sunglasses; the first \$200 of the sales price  
1750 of binoculars; the first \$30 of the sales price of water  
1751 bottles; the first \$50 of the sales price of hydration packs;  
1752 the first \$250 of the sales price of outdoor gas or charcoal  
1753 grills; the first \$50 of the sales price of bicycle helmets; and  
1754 the first \$250 of the sales price of bicycles.

1755 5. "Residential pool supplies" means the first \$100 of the  
1756 sales price of individual residential pool and spa replacement  
1757 parts, nets, filters, lights, and covers; and the first \$150 of  
1758 the combined sales price of all residential pool and spa  
1759 chemicals purchased by an individual.

1760 6. "Sports equipment" means any item used in individual or  
1761 team sports, not including clothing or footwear, selling for \$40  
1762 or less per item.

1763 (2) The tax exemptions provided in this section do not  
1764 apply to sales within a theme park or entertainment complex as  
1765 defined in s. 509.013(9), Florida Statutes, within a public  
1766 lodging establishment as defined in s. 509.013(4), Florida  
1767 Statutes, or within an airport as defined in s. 330.27(2),

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

1768 Florida Statutes.

1769 (3) If a purchaser of an admission purchases the admission  
1770 exempt from tax pursuant to this section and subsequently  
1771 resells the admission, the purchaser shall collect tax on the  
1772 full sales price of the resold admission.

1773 (4) The Department of Revenue is authorized, and all  
1774 conditions are deemed met, to adopt emergency rules pursuant to  
1775 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1776 this section.

1777 (5) This section shall take effect upon this act becoming  
1778 a law.

1779 Section 46. Tools commonly used by skilled trade workers;  
1780 Tool Time sales tax holiday.—

1781 (1) The tax levied under chapter 212, Florida Statutes,  
1782 may not be collected during the period from September 3, 2022,  
1783 through September 9, 2022, on the retail sale of:

1784 (a) Hand tools selling for \$50 or less per item.

1785 (b) Power tools selling for \$300 or less per item.

1786 (c) Power tool batteries selling for \$150 or less per  
1787 item.

1788 (d) Work gloves selling for \$25 or less per pair.

1789 (e) Safety glasses selling for \$50 or less per pair, or  
1790 the equivalent if sold in sets of more than one pair.

1791 (f) Protective coveralls selling for \$50 or less per item.

1792 (g) Work boots selling for \$175 or less per pair.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

- 1793        (h) Tool belts selling for \$100 or less per item.
- 1794        (i) Duffle bags or tote bags selling for \$50 or less per  
1795 item.
- 1796        (j) Tool boxes selling for \$75 or less per item.
- 1797        (k) Tool boxes for vehicles selling for \$300 or less per  
1798 item.
- 1799        (l) Industry textbooks and code books selling for \$125 or  
1800 less per item.
- 1801        (m) Electrical voltage and testing equipment selling for  
1802 \$100 or less per item.
- 1803        (n) LED flashlights selling for \$50 or less per item.
- 1804        (o) Shop lights selling for \$100 or less per item.
- 1805        (p) Handheld pipe cutters, drain opening tools, and  
1806 plumbing inspection equipment selling for \$150 or less per item.
- 1807        (2) The tax exemptions provided in this section do not  
1808 apply to sales within a theme park or entertainment complex as  
1809 defined in s. 509.013(9), Florida Statutes, within a public  
1810 lodging establishment as defined in s. 509.013(4), Florida  
1811 Statutes, or within an airport as defined in s. 330.27(2),  
1812 Florida Statutes.
- 1813        (3) The Department of Revenue is authorized, and all  
1814 conditions are deemed met, to adopt emergency rules pursuant to  
1815 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1816 this section.
- 1817        Section 47. Florida Motor Fuel Tax Relief Act of 2022.-

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1818 (1) This section of this act may be referred to by the  
1819 popular name the "Florida Motor Fuel Tax Relief Act of 2022."

1820 (2) From October 1, 2022, through October 31, 2022, the  
1821 tax levied pursuant to s. 206.41(1)(b), Florida Statutes, shall  
1822 be reduced by 1 cent per gallon, the tax levied pursuant to s.  
1823 206.41(1)(c), Florida Statutes, shall be reduced by 1 cent per  
1824 gallon, the tax levied pursuant to s. 206.41(1)(f), Florida  
1825 Statutes, shall be reduced by 8.3 cents per gallon, and the tax  
1826 levied pursuant to s. 206.41(1)(g), Florida Statutes, shall be  
1827 reduced by 15 cents per gallon. During this period, licensed  
1828 terminal suppliers, wholesalers, and importers of motor fuel  
1829 shall charge and collect the reduced rate of tax on sales of  
1830 motor fuel to retail dealers located in this state.

1831 (3)(a) It is the intent of the Legislature that the tax  
1832 reduction set forth in this section be passed on to the ultimate  
1833 consumer.

1834 (b) A retail dealer of motor fuel, at the dealer's option,  
1835 may manage its motor fuel inventory in such a way that the  
1836 benefit to residents of this state of the tax reduction is  
1837 maximized during the month. A retail dealer of motor fuel may  
1838 sell motor fuel purchased without the tax reduction at an amount  
1839 determined as if the tax reduction applied and may sell motor  
1840 fuel purchased with the tax reduction at an amount determined as  
1841 if the tax reduction did not apply, if the retail dealer can  
1842 show that the number of gallons purchased with the reduced tax

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1843 equals the number of gallons sold at a price reflecting the  
1844 reduced tax.

1845 (c) The Attorney General may investigate violations of  
1846 this act.

1847 (4) Refunds authorized pursuant to s. 206.41(4), Florida  
1848 Statutes, for fuel purchased during the period described in  
1849 subsection (2) shall be reduced by the amount of the tax  
1850 reduction set forth in that subsection.

1851 (5) The Department of Revenue is authorized, and all  
1852 conditions are deemed met, to adopt emergency rules pursuant to  
1853 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1854 this section. Notwithstanding any other law, the emergency rules  
1855 shall remain effective for 6 months after the date of adoption  
1856 of the rules.

1857 (6) It is unlawful for a terminal supplier, wholesaler,  
1858 importer, reseller, or retail dealer of motor fuel to retain any  
1859 part of the tax reduction set forth in this act or to interfere  
1860 with providing the full benefit of the tax reduction to the  
1861 retail purchaser of motor fuel.

1862 (7) Contingent upon the Department of Financial Services  
1863 receiving and depositing into the General Revenue Fund the  
1864 second distribution of the state's allocation from the federal  
1865 Coronavirus State Fiscal Recovery Fund created in Public Law No.  
1866 117-2, entitled American Rescue Plan Act of 2021, the following  
1867 nonoperating transfers from the General Revenue Fund are

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1868 authorized in the 2022-2023 fiscal year, to be made in December  
1869 2022:

1870 (a) One hundred eighteen million and six hundred thousand  
1871 dollars shall be transferred into the State Transportation Trust  
1872 Fund;

1873 (b) Seven million and nine hundred thousand dollars shall  
1874 be transferred into the Fuel Tax Collection Trust Fund for  
1875 distribution as provided in s. 206.60;

1876 (c) Seven million and nine hundred thousand dollars shall  
1877 be transferred into the Fuel Tax Collection Trust Fund for  
1878 distribution as provided in s. 206.605; and

1879 (d) Sixty-five million and six hundred thousand dollars  
1880 shall be transferred into the Fuel Tax Collection Trust Fund for  
1881 distribution as provided in s. 206.608.

1882 (8) This section expires July 1, 2023.

1883 Section 48. (1) The tax levied under chapter 212, Florida  
1884 Statutes, may not be collected during the period from May 14,  
1885 2022, through August 14, 2022, on the retail sale of children's  
1886 books.

1887 (2) As used in this section, the term "children's books"  
1888 means any fiction or nonfiction book primarily intended for  
1889 children age 12 or younger, including any board book, picture  
1890 book, beginning reader book, juvenile chapter book, or middle  
1891 grade book. It does not include books intended for, or primarily  
1892 marketed to, adults.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1893 (3) This section shall take effect upon this act becoming  
1894 a law.

1895 Section 49. (1) The tax levied under chapter 212, Florida  
1896 Statutes, may not be collected during the period from July 1,  
1897 2022, through June 30, 2023, on the retail sale of a new ENERGY  
1898 STAR appliance for noncommercial use.

1899 (2) As used in this section, the term "ENERGY STAR  
1900 appliance" means one of the following products, if such product  
1901 is designated by the United States Environmental Protection  
1902 Agency and the United States Department of Energy as meeting or  
1903 exceeding each agency's requirements under the ENERGY STAR  
1904 program, and is affixed with an ENERGY STAR label:

1905 (a) A washing machine selling for \$1,500 or less;

1906 (b) A clothes dryer selling for \$1,500 or less;

1907 (c) A water heater selling for \$1,500 or less; or

1908 (d) A refrigerator or combination refrigerator/freezer  
1909 selling for \$3,000 or less.

1910 (3) This section shall take effect upon this act becoming  
1911 a law.

1912 Section 50. (1) The tax levied under chapter 212, Florida  
1913 Statutes, may not be collected during the period from July 1,  
1914 2022, through June 30, 2023, on the retail sale of children's  
1915 diapers, including single-use diapers, reusable diapers, and  
1916 reusable diaper inserts.

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1917 (2) This section shall take effect upon this act becoming  
1918 a law.

1919 Section 51. (1) The tax levied under chapter 212, Florida  
1920 Statutes, may not be collected during the period from July 1,  
1921 2022, through June 30, 2023, on the retail sale of baby and  
1922 toddler clothing, apparel, and shoes, primarily intended for  
1923 children age 5 or younger. The terms "clothing" and "apparel"  
1924 exclude watches, watchbands, jewelry, umbrellas, and  
1925 handkerchiefs.

1926 (2) This section shall take effect upon this act becoming  
1927 a law.

1928 Section 52. (1) The tax levied under chapter 212, Florida  
1929 Statutes, may not be collected during the period from July 1,  
1930 2022, through June 30, 2024, on the retail sale of impact-  
1931 resistant windows, impact-resistant doors, and impact-resistant  
1932 garage doors.

1933 (2) This section shall take effect upon this act becoming  
1934 a law.

1935 Section 53. (1) The Department of Revenue is authorized,  
1936 and all conditions are deemed met, to adopt emergency rules  
1937 pursuant to s. 120.54(4), Florida Statutes, to implement the  
1938 amendments made by this act to s. 212.08; the creation by this  
1939 act of ss. 197.319, 197.3195, and 220.1915, Florida Statutes;  
1940 and the creation by this act of the temporary tax exemptions for  
1941 ENERGY STAR appliances, children's books, children's diapers,

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1942 baby and toddler clothing and shoes, and impact-resistant  
1943 windows, doors, and garage doors. Notwithstanding any other  
1944 provision of law, emergency rules adopted pursuant to this  
1945 subsection are effective for 6 months after adoption and may be  
1946 renewed during the pendency of procedures to adopt permanent  
1947 rules addressing the subject of the emergency rules.

1948 (2) This section shall take effect upon this act becoming  
1949 a law and expires July 1, 2025.

1950 Section 54. For the purpose of incorporating the amendment  
1951 made by this act to section 212.08, Florida Statutes, in a  
1952 reference thereto, paragraph (a) of subsection (4) of section  
1953 377.809, Florida Statutes, is reenacted to read:

1954 377.809 Energy Economic Zone Pilot Program.—

1955 (4)(a) Beginning July 1, 2012, all the incentives and  
1956 benefits provided for enterprise zones pursuant to state law  
1957 shall be available to the energy economic zones designated  
1958 pursuant to this section on or before July 1, 2010. In order to  
1959 provide incentives, by March 1, 2012, each local governing body  
1960 that has jurisdiction over an energy economic zone must, by  
1961 local ordinance, establish the boundary of the energy economic  
1962 zone, specify applicable energy-efficiency standards, and  
1963 determine eligibility criteria for the application of state and  
1964 local incentives and benefits in the energy economic zone.  
1965 However, in order to receive benefits provided under s. 288.106,  
1966 a business must be a qualified target industry business under s.

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

1967 288.106 for state purposes. An energy economic zone's boundary  
 1968 may be revised by local ordinance. Such incentives and benefits  
 1969 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,  
 1970 288.106, and 624.5105 and the public utility discounts provided  
 1971 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)  
 1972 shall be for renewable energy as defined in s. 377.803. For  
 1973 purposes of this section, any applicable requirements for  
 1974 employee residency for higher refund or credit thresholds must  
 1975 be based on employee residency in the energy economic zone or an  
 1976 enterprise zone. A business in an energy economic zone may also  
 1977 be eligible for funding under ss. 288.047 and 445.003, and a  
 1978 transportation project in an energy economic zone shall be  
 1979 provided priority in funding under s. 339.2821. Other projects  
 1980 shall be given priority ranking to the extent practicable for  
 1981 grants administered under state energy programs.

1982 Section 55. Except as otherwise expressly provided in this  
 1983 act and except for this section, which shall take effect upon  
 1984 this act becoming a law, this act shall take effect July 1,  
 1985 2022.

1986

1987

-----

1988

**T I T L E A M E N D M E N T**

1989

Remove everything before the enacting clause and insert:

1990

A bill to be entitled

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

1991 An act relating to taxation; amending s. 125.0167,  
1992 F.S.; prohibiting counties from imposing requirements  
1993 on borrowers other than requiring proof of the  
1994 borrower's income; providing that borrowers are  
1995 subject to loan qualifications of lenders licensed to  
1996 provide mortgage financing; prohibiting counties from  
1997 creating requirements that restrict participation by  
1998 eligible borrowers; creating s. 193.4613, F.S.;  
1999 defining terms; providing for the assessment of land  
2000 used in the production of aquaculture to be based  
2001 solely on its agricultural use; providing assessment  
2002 methodology; requiring property to be assessed for a  
2003 certain period of time using a specified assessment  
2004 methodology; authorizing the property appraiser to  
2005 require audited financial statements; providing  
2006 applicability; amending s. 194.032, F.S.; conforming  
2007 provisions to changes made by the act; amending s.  
2008 196.031, F.S.; providing that real property includes  
2009 certain portions; providing construction; amending s.  
2010 196.173, F.S.; revising the military operations that  
2011 qualify certain servicemembers for an additional ad  
2012 valorem tax exemption; providing applicability;  
2013 revising the deadlines for applying for additional ad  
2014 valorem tax exemptions for certain servicemembers for  
2015 a specified tax roll; authorizing a property appraiser

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2016 to grant a tax exemption for an untimely filed  
2017 application if certain conditions are met; providing  
2018 procedures for an applicant to file a petition with  
2019 the value adjustment board if an application is  
2020 denied; providing applicability; amending s. 196.1978,  
2021 F.S.; revising the events that initiate the 15-year  
2022 period for certain property to qualify for the  
2023 affordable housing ad valorem tax exemption; providing  
2024 applicability; amending s. 196.202, F.S.; increasing  
2025 the property tax exemption for residents who are  
2026 widows, widowers, blind persons, or totally and  
2027 permanently disabled persons; providing applicability;  
2028 creating s. 197.319, F.S.; defining terms; specifying  
2029 conditions under which persons whose residential  
2030 improvements are rendered uninhabitable may receive a  
2031 refund of taxes originally levied and paid; specifying  
2032 a formula for determining the amount of the tax  
2033 refund; providing directives to property appraisers in  
2034 issuing written statements to the tax collector when  
2035 granting refunds; providing directives to tax  
2036 collectors in calculating damage differentials and  
2037 processing refunds; providing a mechanism for persons  
2038 to file late applications for a refund of taxes;  
2039 requiring tax collectors to provide specified  
2040 information to the Department of Revenue and the

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2041 governing boards of each affected local government  
2042 annually; providing applicability; creating s.  
2043 197.3195, F.S.; defining the term "residential  
2044 improvement"; providing for an abatement of ad valorem  
2045 taxes and non-ad valorem assessments for certain  
2046 residential improvements destroyed due to a sudden and  
2047 unforeseen collapse; requiring property appraisers to  
2048 provide specified statements to tax collectors;  
2049 providing that owners of parcels meeting certain  
2050 requirements are not required to remit payments;  
2051 prohibiting property appraisers and tax collectors  
2052 from issuing specified notices for parcels meeting  
2053 certain requirements; requiring property appraisers to  
2054 notify taxpayers of the abatement of taxes and non-ad  
2055 valorem assessments under certain circumstances;  
2056 requiring value adjustment boards to dismiss petitions  
2057 under certain circumstances; specifying requirements  
2058 for determining the assessed value of certain new  
2059 homesteads; providing for a refund of taxes for  
2060 parcels meeting certain requirements under certain  
2061 circumstances; providing applicability; providing for  
2062 future repeal; providing for retroactive application;  
2063 amending s. 201.25, F.S.; exempting certain federal  
2064 loans from documentary stamp taxes; amending s.  
2065 212.04, F.S.; exempting certain soccer matches held as

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2066 part of a Fédération Internationale de Football  
2067 Association World Cup from the sales tax on  
2068 admissions; exempting certain Formula One Grand Prix  
2069 race admissions from the sales tax on admissions;  
2070 exempting certain Daytona 500 race admissions from the  
2071 sales tax on admissions; amending s. 212.05, F.S.;  
2072 specifying the sales tax rate on new mobile homes;  
2073 defining the term "new mobile home"; amending s.  
2074 212.055, F.S.; authorizing school capital outlay  
2075 surtax proceeds to be used for the purchase, lease-  
2076 purchase, lease, and maintenance of certain school  
2077 buses; requiring such use of school capital outlay  
2078 surtax proceeds to be approved by referendum; amending  
2079 s. 212.08, F.S.; revising an exemption from sales and  
2080 use tax to include the sale of any trailer purchased  
2081 by a farmer for certain uses; exempting from sales and  
2082 use tax the sale of certain wire and fencing used in  
2083 agricultural production; exempting from sales and use  
2084 tax the sale of certain machinery and equipment that  
2085 produce electric or steam energy from burning  
2086 hydrogen; revising the total amount of community  
2087 contribution tax credits which may be granted;  
2088 defining the terms "green hydrogen" and "primarily  
2089 used"; exempting from sales and use tax certain  
2090 machinery and equipment involving green hydrogen,

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2091 certain types of ammonia, and certain electrochemical  
2092 reactions of green hydrogen and oxygen; providing  
2093 guidelines for purchasers to use in obtaining an  
2094 exemption; providing penalties; authorizing the  
2095 department to adopt rules; amending s. 213.053, F.S.;

2096 authorizing the Department of Revenue to make certain  
2097 information available to the Department of  
2098 Transportation to administer the credit for qualified  
2099 railroad reconstruction or replacement expenditures;  
2100 amending s. 220.02, F.S.; specifying the method for  
2101 applying certain railroad reconstruction or  
2102 replacement expenditure credits against the corporate  
2103 income tax or franchise tax; amending s. 220.03, F.S.;

2104 adopting the Internal Revenue Code in effect on  
2105 January 1, 2022; providing an effective date;  
2106 providing for retroactive operation; amending s.  
2107 220.13, F.S.; revising the definition of the term  
2108 "adjusted federal income" to adjust for certain  
2109 railroad reconstruction or replacement expenditure  
2110 credits; amending s. 220.183, F.S.; revising the total  
2111 amount of community contribution tax credits that may  
2112 be granted; amending s. 220.1876, F.S.; revising  
2113 backward by 1 year the taxable years for which the New  
2114 Worlds Reading Initiative tax credits are authorized;  
2115 amending s. 220.1877, F.S.; revising backward by 1

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2116 year the taxable years for which credits for  
2117 contributions to eligible charitable organizations are  
2118 authorized; creating s. 220.1915, F.S.; defining the  
2119 terms "qualified expenditures" and "qualifying  
2120 railroad"; providing a specified tax credit for  
2121 qualifying railroads against the corporate income tax  
2122 if specified criteria are met; providing procedures  
2123 for receiving such tax credit; authorizing the  
2124 carryforward and transfer of such tax credit;  
2125 providing procedures for the transfer of such tax  
2126 credits; providing for the recovery of tax  
2127 deficiencies related to the credit; authorizing the  
2128 department to adopt rules; amending s. 402.62, F.S.;  
2129 increasing the Strong Families tax credit cap;  
2130 amending s. 624.5105, F.S.; revising the total amount  
2131 of community contribution tax credits which may be  
2132 granted; amending s. 624.51056, F.S.; revising  
2133 backward by 1 year the taxable years for which the New  
2134 Worlds Reading Initiative tax credits are authorized;  
2135 amending s. 624.51057, F.S.; revising backward by 1  
2136 year the taxable years for which Strong Families tax  
2137 credits for contributions to eligible charitable  
2138 organizations are authorized; amending s. 1003.485,  
2139 F.S.; increasing the allowable carryforward of unused  
2140 eligible contributions from one state fiscal year to

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2141 the next for the New Worlds Reading Initiative;  
2142 increasing the New Worlds Reading Initiative tax  
2143 credit cap beginning in fiscal year 2023-2024;  
2144 amending s. 1011.71, F.S.; increasing the amount of  
2145 revenue from district school taxes a school district  
2146 may expend per unweighted full-time equivalent student  
2147 for specified expenses; providing legislative intent;  
2148 providing for a retroactive refund of certain taxes  
2149 paid; specifying the treatment of specified  
2150 contributions under the Strong Families tax credit  
2151 program and the New Worlds Reading Initiative tax  
2152 credit program for a specified taxable year; providing  
2153 directives for receiving a refund of previously paid  
2154 taxes; prohibiting such refund from exceeding a  
2155 specified amount; providing a carryforward period;  
2156 prohibiting refund payments after a specified date;  
2157 authorizing the department to adopt emergency rules  
2158 related to the Strong Families tax credit program and  
2159 the New Worlds Reading Initiative tax credit program;  
2160 providing for retroactive operation; exempting from  
2161 sales and use tax the retail sale of certain clothing,  
2162 wallets, bags, school supplies, learning aids and  
2163 jigsaw puzzles, and personal computers and personal  
2164 computer-related accessories during a specified  
2165 timeframe; defining terms; specifying locations where

876451

Approved For Filing: 3/10/2022 10:24:27 PM



Amendment No.

2166 the tax exemptions do not apply; authorizing certain  
2167 dealers to opt out of participating in the tax  
2168 holiday, subject to certain requirements; authorizing  
2169 the department to adopt emergency rules; exempting  
2170 from sales and use tax specified disaster preparedness  
2171 supplies during a specified timeframe; defining terms;  
2172 specifying locations where the tax exemptions do not  
2173 apply; authorizing the department to adopt emergency  
2174 rules; exempting from sales and use tax admissions to  
2175 certain events, performances, and facilities, certain  
2176 season tickets, and the retail sale of certain boating  
2177 and water activity, camping, fishing, general outdoor,  
2178 and residential pool supplies and sporting equipment  
2179 during specified timeframes; defining terms;  
2180 specifying locations where the tax exemptions do not  
2181 apply; authorizing the department to adopt emergency  
2182 rules; exempting from the sales and use tax the retail  
2183 sale of tools used by skilled trade workers during a  
2184 specified timeframe; specifying locations where the  
2185 tax exemptions do not apply; authorizing the  
2186 department to adopt emergency rules; providing for a  
2187 reduction in certain fuel taxes during a specified  
2188 timeframe; providing a short title; providing dealer  
2189 requirements; providing legislative intent;  
2190 authorizing motor fuel dealers to manage motor fuel

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2191 inventory to maximize tax reduction benefits;  
2192 providing criteria; providing for a reduction in  
2193 certain refunds during the same timeframe; authorizing  
2194 the executive director of the Department of Revenue to  
2195 adopt emergency rules for certain purposes; making  
2196 unlawful certain activities of certain entities  
2197 relating to the tax reduction; authorizing specified  
2198 transfers from the General Revenue Fund; providing for  
2199 expiration; exempting from sales and use tax the  
2200 retail sale of children's books during a specified  
2201 timeframe; defining the term "children's books";  
2202 exempting from sales and use tax the retail sale of  
2203 new ENERGY STAR appliances during a specified  
2204 timeframe; defining the term "ENERGY STAR appliance";  
2205 exempting from sales and use tax the retail sale of  
2206 children's diapers during a specified timeframe;  
2207 exempting from sales and use tax the retail sale of  
2208 baby and toddler clothing, apparel, and shoes during a  
2209 specified timeframe; exempting from sales and use tax  
2210 the retail sale of impact-resistant windows, impact-  
2211 resistant doors, and impact-resistant garage doors  
2212 during a specified timeframe; authorizing the  
2213 department to adopt emergency rules; reenacting s.  
2214 377.809(4) (a), F.S., relating to the Energy Economic  
2215 Zone Pilot Program, to incorporate the amendment made

876451

Approved For Filing: 3/10/2022 10:24:27 PM

Amendment No.

2216 | to s. 212.08, F.S., in a reference thereto; providing  
2217 | effective dates.

876451

Approved For Filing: 3/10/2022 10:24:27 PM