



26 persons; providing applicability; creating s. 197.319,  
27 F.S.; defining terms; specifying conditions under  
28 which persons whose residential improvements are  
29 rendered uninhabitable may receive a refund of taxes  
30 originally levied and paid; specifying a formula for  
31 determining the amount of the tax refund; providing  
32 directives to property appraisers in issuing written  
33 statements to the tax collector when granting refunds;  
34 providing directives to tax collectors in calculating  
35 damage differentials and processing refunds; providing  
36 a mechanism for persons to file late applications for  
37 a refund of taxes; requiring tax collectors to provide  
38 specified information to the Department of Revenue and  
39 the governing boards of each affected local government  
40 annually; providing applicability; creating s.  
41 197.3195, F.S.; defining the term "residential  
42 improvement"; providing for an abatement of ad valorem  
43 taxes and non-ad valorem assessments for certain  
44 residential improvements destroyed due to a sudden and  
45 unforeseen collapse; requiring property appraisers to  
46 provide specified statements to tax collectors;  
47 providing that owners of parcels meeting certain  
48 requirements are not required to remit payments;  
49 prohibiting property appraisers and tax collectors  
50 from issuing specified notices for parcels meeting

51 certain requirements; requiring property appraisers to  
52 notify taxpayers of the abatement of taxes and non-ad  
53 valorem assessments under certain circumstances;  
54 requiring value adjustment boards to dismiss petitions  
55 under certain circumstances; specifying requirements  
56 for determining the assessed value of certain new  
57 homesteads; providing for a refund of taxes for  
58 parcels meeting certain requirements under certain  
59 circumstances; providing applicability; providing for  
60 future repeal; providing for retroactive application;  
61 amending 201.25, F.S.; exempting certain federal loans  
62 from documentary stamp taxes; amending s. 212.04,  
63 F.S.; exempting certain Formula One Grand Prix race  
64 admissions from the sales tax on admissions; amending  
65 s. 212.05, F.S.; specifying the sales tax rate on new  
66 mobile homes; defining the term "new mobile home";  
67 amending s. 212.08, F.S.; exempting from sales and use  
68 tax certain machinery and equipment that produce  
69 electric or steam energy from burning hydrogen;  
70 revising the total amount of community contribution  
71 tax credits which may be granted; defining the terms  
72 "green hydrogen" and "primarily used"; exempting from  
73 sales and use tax certain machinery and equipment  
74 involving green hydrogen, certain types of ammonia,  
75 and certain electrochemical reactions of green

76 hydrogen and oxygen; providing guidelines for  
77 purchasers to use in obtaining an exemption; providing  
78 penalties; authorizing the department to adopt rules;  
79 amending s. 213.053, F.S.; authorizing the Department  
80 of Revenue to make certain information available to  
81 the Department of Transportation to administer the  
82 credit for qualified railroad reconstruction or  
83 replacement expenditures; amending s. 220.02, F.S.;  
84 specifying the method for applying certain railroad  
85 reconstruction or replacement expenditure credits  
86 against the corporate income tax or franchise tax;  
87 amending s. 220.03, F.S.; adopting the Internal  
88 Revenue Code in effect on January 1, 2022; providing  
89 an effective date; providing for retroactive  
90 operation; amending s. 220.13, F.S.; revising the  
91 definition of the term "adjusted federal income" to  
92 adjust for certain railroad reconstruction or  
93 replacement expenditure credits; amending s. 220.183,  
94 F.S.; revising the total amount of community  
95 contribution tax credits which may be granted;  
96 amending s. 220.1876, F.S.; revising backward by 1  
97 year the taxable years for which the New Worlds  
98 Reading Initiative credits are authorized; amending s.  
99 220.1877, F.S.; revising backward by 1 year the  
100 taxable years for which credits for contributions to

101 eligible charitable organizations are authorized;  
102 creating s. 220.1915, F.S.; defining terms related to  
103 expenditures for railroad reconstruction and  
104 replacement; providing a specified tax credit for  
105 qualifying railroads against the corporate income tax  
106 if specified criteria are met; providing procedures  
107 for receiving such tax credit; authorizing the  
108 carryforward of such tax credit; authorizing the  
109 department to adopt rules; amending s. 402.62, F.S.;  
110 increasing the Strong Families tax credit cap;  
111 amending s. 624.5105, F.S.; revising the total amount  
112 of community contribution tax credits which may be  
113 granted; amending s. 624.51056, F.S.; revising  
114 backward by 1 year the taxable years for which the New  
115 Worlds Reading Initiative credits are authorized;  
116 amending s. 624.51057, F.S.; revising backward by 1  
117 year the taxable years for which credits for  
118 contributions to eligible charitable organizations are  
119 authorized; providing legislative intent; providing  
120 for a retroactive refund of certain taxes paid;  
121 specifying the treatment of specified contributions  
122 under the Strong Families Tax Credit program and the  
123 New Worlds Reading Initiative Tax Credit program for a  
124 specified year; providing directives for receiving a  
125 refund of previously paid taxes, not to exceed a

126 specified amount; providing a carryforward period;  
 127 prohibiting refund payments after a specified date;  
 128 authorizing the department to adopt emergency rules  
 129 related to the Strong Families Tax Credit program and  
 130 the New Worlds Reading Initiative Tax Credit program;  
 131 providing for retroactive operation; exempting from  
 132 sales and use tax the retail sale of certain clothing,  
 133 wallets, bags, school supplies, learning aids and  
 134 jigsaw puzzles, and personal computers and personal  
 135 computer-related accessories during a specified  
 136 timeframe; defining terms; specifying locations where  
 137 the exemptions do not apply; authorizing certain  
 138 dealers to opt out of participating in the tax  
 139 holiday, subject to certain requirements; authorizing  
 140 the department to adopt emergency rules; exempting  
 141 from sales and use tax specified disaster preparedness  
 142 supplies during a specified timeframe; defining terms;  
 143 specifying locations where the exemptions do not  
 144 apply; authorizing the department to adopt emergency  
 145 rules; exempting from sales and use tax admissions to  
 146 certain events, performances, and facilities during  
 147 specified timeframes, certain season tickets, and the  
 148 retail sale of certain boating and water activity,  
 149 camping, fishing, general outdoor, and residential  
 150 pool supplies and sporting equipment during specified

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151 timeframes; defining terms; specifying locations where  
152 the exemptions do not apply; authorizing the  
153 department to adopt emergency rules; exempting from  
154 the sales and use tax the retail sale of tools used by  
155 skilled trade workers during a specified timeframe;  
156 authorizing the department to adopt emergency rules;  
157 exempting from sales and use tax the retail sale of  
158 children's books during a specified timeframe;  
159 defining terms; authorizing the department to adopt  
160 emergency rules; exempting from sales and use tax the  
161 retail sale of new ENERGY STAR appliances during a  
162 specified timeframe; defining a term; exempting from  
163 sales and use tax the retail sale of children's  
164 diapers during a specified timeframe; exempting from  
165 sales and use tax the retail sale of baby and toddler  
166 clothing during a specified timeframe; exempting from  
167 sales and use tax the retail sale of impact-resistant  
168 windows, impact-resistant doors, and impact-resistant  
169 garage doors during a specified timeframe; authorizing  
170 the department to adopt emergency rules; providing  
171 effective dates.

172

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

174

175 Section 1. Effective January 1, 2023, section 193.4613,

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176 Florida Statutes, is created to read:

177 193.4613 Agricultural lands used in production of  
178 aquaculture; assessment.-

179 (1) For purposes of this section, the terms "aquaculture"  
180 and "aquaculture products" have the same meanings as in s.  
181 597.0015.

182 (2)(a) When proper application for agricultural assessment  
183 has been made and granted pursuant to s. 193.461, and the  
184 property owner requests assessment pursuant to this section, the  
185 assessment of land used in the production of aquaculture  
186 products shall be based solely on its agricultural use,  
187 consistent with the use factors specified in s. 193.461(6)(a),  
188 and assessed pursuant to paragraph (c).

189 (b) Notwithstanding any provision relating to annual  
190 assessments in s. 192.042, the property appraiser shall rely on  
191 5-year moving average data when utilizing the income methodology  
192 approach in assessing property used for purposes under this  
193 section.

194 (c) For purposes of the income methodology approach to the  
195 assessment of land used in the production of aquaculture  
196 products, structures and equipment located on the property used  
197 for producing aquaculture products are considered a part of the  
198 average yield per acre and have no separately assessable  
199 contributory value.

200 (d) If a request for assessment under this section is



201 granted, the property must be assessed as provided in this  
 202 section for 10 years unless the ownership or use of the property  
 203 changes. The property appraiser may not require annual  
 204 application. The property appraiser may require the property  
 205 owner to annually submit audited financial statements.

206 (e) When proper application for agricultural assessment  
 207 has not been made, the land shall be assessed under the  
 208 provisions of s. 193.011.

209 Section 2. Section 193.4613, Florida Statutes, created by  
 210 this act, first applies to the 2023 ad valorem tax roll and  
 211 applies to assessments made on or after January 1, 2023.

212 Section 3. Effective upon becoming a law, paragraph (b) of  
 213 subsection (1) of section 194.032, Florida Statutes, is amended  
 214 to read:

215 194.032 Hearing purposes; timetable.—

216 (1)

217 (b) Notwithstanding the provisions of paragraph (a), the  
 218 value adjustment board may meet prior to the approval of the  
 219 assessment rolls by the Department of Revenue, but not earlier  
 220 than July 1, to hear appeals pertaining to the denial by the  
 221 property appraiser of exemptions, tax abatements under s.  
 222 197.318 and s. 197.3195, tax refunds under s. 197.319,  
 223 agricultural and high-water recharge classifications,  
 224 classifications as historic property used for commercial or  
 225 certain nonprofit purposes, and deferrals under subparagraphs

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226 (a)2., 3., and 4. In such event, however, the board may not  
227 certify any assessments under s. 193.122 until the Department of  
228 Revenue has approved the assessments in accordance with s.  
229 193.1142 and all hearings have been held with respect to the  
230 particular parcel under appeal.

231 Section 4. Paragraphs (k) through (q) of subsection (2) of  
232 section 196.173, Florida Statutes, are redesignated as  
233 paragraphs (j) through (p), respectively, present paragraph (j)  
234 of that subsection is amended, and new paragraphs (q) and (r)  
235 are added to that subsection, to read:

236 196.173 Exemption for deployed servicemembers.—

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

241 ~~(j) Operation Observant Compass, which began in October~~  
242 ~~2011.~~

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

245 (r) European Reassurance Initiative/European Deterrence  
246 Initiative, which began in 2014.

247  
248 The Department of Revenue shall notify all property appraisers  
249 and tax collectors in this state of the designated military  
250 operations.

251           Section 5. The amendment made by this act to s.  
 252 196.173(2), Florida Statutes, first applies to the 2022 ad  
 253 valorem tax roll.

254           Section 6. Application deadline for additional ad valorem  
 255 tax exemption for specified deployments.-

256           (1) Notwithstanding the filing deadline contained in s.  
 257 196.173(6), Florida Statutes, for the 2022 ad valorem tax roll,  
 258 the deadline for an applicant to file an application with the  
 259 property appraiser for an additional ad valorem tax exemption  
 260 under s. 196.173, Florida Statutes, is June 1, 2022.

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

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

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

267           (c) The applicant produces sufficient evidence, as  
 268 determined by the property appraiser, which demonstrates that  
 269 the applicant was unable to apply for the exemption in a timely  
 270 manner or otherwise demonstrates extenuating circumstances that  
 271 warrant granting the exemption.

272           (3) If the property appraiser denies an application under  
 273 subsection (2), the applicant may file, pursuant to s.  
 274 194.011(3), Florida Statutes, a petition with the value  
 275 adjustment board which requests that the exemption be granted.

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276 Such petition must be filed on or before the 25th day after the  
277 property appraiser mails the notice required under s.  
278 194.011(1), Florida Statutes. Notwithstanding s. 194.013,  
279 Florida Statutes, the eligible servicemember is not required to  
280 pay a filing fee for such petition. Upon reviewing the petition,  
281 the value adjustment board may grant the exemption if the  
282 applicant is qualified for the exemption and demonstrates  
283 extenuating circumstances, as determined by the board, which  
284 warrant granting the exemption.

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

287 Section 7. Effective January 1, 2023, subsection (1) of  
288 section 196.202, Florida Statutes, is amended to read:

289 196.202 Property of widows, widowers, blind persons, and  
290 persons totally and permanently disabled.-

291 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,  
292 widower, blind person, or totally and permanently disabled  
293 person who is a bona fide resident of this state is exempt from  
294 taxation. As used in this section, the term "totally and  
295 permanently disabled person" means a person who is currently  
296 certified by a physician licensed in this state, by the United  
297 States Department of Veterans Affairs or its predecessor, or by  
298 the Social Security Administration to be totally and permanently  
299 disabled.

300 Section 8. The amendment made by this act to s.

301 196.202(1), Florida Statutes, first applies to the 2023 ad  
 302 valorem tax roll.

303 Section 9. Effective January 1, 2023, section 197.319,  
 304 Florida Statutes, is created to read:

305 197.319 Refund of taxes for residential improvements  
 306 rendered uninhabitable by a catastrophic event.-

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

308 (a) "Catastrophic event" means an event of misfortune or  
 309 calamity that renders one or more residential improvements  
 310 uninhabitable. It does not include an event caused, directly or  
 311 indirectly, by the property owner with the intent to damage or  
 312 destroy the residential improvement.

313 (b) "Catastrophic event refund" means the product arrived  
 314 at by multiplying the damage differential by the amount of  
 315 timely paid taxes that were initially levied in the year in  
 316 which the catastrophic event occurred.

317 (c) "Damage differential" means the product arrived at by  
 318 multiplying the percent change in value by a ratio, the  
 319 numerator of which is the number of days the residential  
 320 improvement was rendered uninhabitable in the year in which the  
 321 catastrophic event occurred, and the denominator of which is  
 322 365.

323 (d) "Percent change in value" means the difference between  
 324 a residential parcel's just value as of January 1 of the year in  
 325 which the catastrophic event occurred and its postcatastrophic

326 event just value expressed as a percentage of the parcel's just  
327 value as of January 1 of the year in which the catastrophic  
328 event occurred.

329 (e) "Postcatastrophic event just value" means the just  
330 value of the residential parcel on January 1 of the year in  
331 which a catastrophic event occurred, reduced to reflect the just  
332 value of the residential parcel after the catastrophic event  
333 that rendered the residential improvement thereon uninhabitable  
334 and before any subsequent repairs. For purposes of this  
335 paragraph, a residential improvement that is uninhabitable has  
336 no value attached to it. The catastrophic event refund is  
337 determined only for purposes of calculating tax refunds for the  
338 year or years in which the residential improvement is  
339 uninhabitable as a result of the catastrophic event and does not  
340 determine a parcel's just value as of January 1 each year.

341 (f) "Residential improvement" means an improved  
342 residential dwelling or house that is owned and used as a  
343 homestead as defined in s. 196.012(13) or nonhomestead  
344 residential property as defined in s. 193.1554(1). A residential  
345 improvement does not include a structure that is not essential  
346 to the use and occupancy of the residential dwelling or house,  
347 including, but not limited to, a detached utility building,  
348 detached carport, detached garage, bulkhead, fence, or swimming  
349 pool, and does not include land.

350 (g) "Uninhabitable" means the loss of use and occupancy of

351 a residential improvement for the purpose for which it was  
 352 constructed, as evidenced by documentation, including, but not  
 353 limited to, utility bills, insurance information, contractors'  
 354 statements, building permit applications, or building inspection  
 355 certificates of occupancy.

356 (2) If a residential improvement is rendered uninhabitable  
 357 for at least 30 days due to a catastrophic event, taxes  
 358 originally levied and paid for the tax year in which the  
 359 catastrophic event occurred may be refunded in the following  
 360 manner:

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

363 1. If the residential improvement is restored to a  
 364 habitable condition before December 1 of the year in which the  
 365 catastrophic event occurred, no sooner than 30 days after the  
 366 residential improvement that was rendered uninhabitable has been  
 367 restored to a habitable condition; or

368 2. No later than March 1 of the year immediately following  
 369 the catastrophic event.

370  
 371 The application for refund must be made on a form prescribed by  
 372 the department and furnished by the property appraiser. The  
 373 property appraiser may request supporting documentation be  
 374 submitted along with the application, including, but not limited  
 375 to, utility bills, insurance information, contractors'

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376 statements, building permit applications, or building inspection  
377 certificates of occupancy, for purposes of determining  
378 conditions of uninhabitability and subsequent habitability  
379 following any repairs.

380 (b) The application for refund must identify the  
381 residential parcel upon which the residential improvement was  
382 rendered uninhabitable by a catastrophic event, the date on  
383 which the catastrophic event occurred, and the number of days  
384 the residential improvement was uninhabitable during the  
385 calendar year in which the catastrophic event occurred.

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

388 (d) Upon receipt of an application for refund, the  
389 property appraiser must investigate the statements contained in  
390 the application to determine if the applicant is entitled to a  
391 refund of taxes. If the property appraiser determines that the  
392 applicant is not entitled to a refund, the applicant may file a  
393 petition with the value adjustment board, pursuant to s.  
394 194.011(3), requesting that the refund be granted.

395 (e) If the property appraiser determines that the  
396 applicant is entitled to a refund, the property appraiser must  
397 issue an official written statement to the tax collector within  
398 30 days after the determination, but no later than by April 1 of  
399 the year following the date on which the catastrophic event  
400 occurred, that provides:



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401       1. The just value of the residential improvement as  
402 determined by the property appraiser on January 1 of the year in  
403 which the catastrophic event for which the applicant is claiming  
404 a refund occurred.

405       2. The number of days during the calendar year during  
406 which the residential improvement was uninhabitable.

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

409       4. The percent change in value applicable to the  
410 residential parcel.

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

415       (4) Any person who is qualified to have his or her  
416 property taxes refunded under subsection (2) but fails to file  
417 an application by March 1 of the year immediately following the  
418 year in which the catastrophic event occurred may file an  
419 application for refund under this subsection and may file a  
420 petition with the value adjustment board, pursuant to s.  
421 194.011(3), requesting that a refund under this subsection be  
422 granted. Such petition may be filed at any time during the  
423 taxable year on or before the 25th day following the mailing of  
424 the notice of proposed property taxes and non-ad valorem  
425 assessments by the property appraiser as provided in s.

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426 194.011(1). Upon reviewing the petition, if the person is  
427 qualified to receive the refund under this subsection and  
428 demonstrates particular extenuating circumstances determined by  
429 the property appraiser or the value adjustment board to warrant  
430 granting a late application for refund, the property appraiser  
431 or the value adjustment board may grant a refund.

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

434 (a) The department of the total reduction in taxes for all  
435 properties that qualified for a refund pursuant to this section  
436 for the year.

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

440 (6) This section does not affect the requirements of s.  
441 197.333.

442 Section 10. Section 197.319, Florida Statutes, created by  
443 this act, first applies to the 2023 ad valorem tax roll.

444 Section 11. Section 197.3195, Florida Statutes, is created  
445 to read:

446 197.3195 Abatement of ad valorem taxes and non-ad valorem  
447 assessments following destruction caused by a sudden and  
448 unforeseen collapse.—

449 (1) As used in this section, the term "residential  
450 improvement" means a multistory residential building that

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451 consists of at least 50 dwelling units.

452 (2) Each parcel owned and assessed as homestead property  
453 under s. 193.155 or as nonhomestead residential property under  
454 s. 193.1554 which is within a residential improvement that is  
455 destroyed due to a sudden and unforeseen collapse of the  
456 residential improvement or due to the subsequent demolition of  
457 the residential improvement after such collapse is eligible for  
458 an abatement of all taxes and non-ad valorem assessments for the  
459 year in which the destruction occurred if the property appraiser  
460 determines that the condition of the residential improvement on  
461 the January 1 immediately preceding the collapse was such that  
462 the residential improvement had no value due to a latent defect  
463 of the property not readily discernable by inspection.

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

468 (b) For parcels meeting the requirements of this  
469 subsection, a parcel owner is not required to remit a payment,  
470 the property appraiser may not issue a notice of proposed  
471 property taxes pursuant to s. 200.069, and the tax collector may  
472 not issue a tax notice pursuant to s. 197.322. In lieu of the  
473 notice of proposed property taxes, the property appraiser must  
474 notify the taxpayer that all taxes and non-ad valorem  
475 assessments have been abated for the year in which the property

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476 was destroyed. If a parcel owner files a petition to the value  
477 adjustment board concerning the value of the parcel for the year  
478 of the collapse, the value adjustment board must dismiss the  
479 petition.

480 (3) For purposes of determining the assessed value under  
481 s. 193.155(8) of a new homestead established by an owner of a  
482 parcel within the destroyed residential improvement, the just  
483 value and assessed value of the parcel on the January 1 of the  
484 year preceding the year of the destruction must be used.

485 (4) Tax payments received by the tax collector for taxes  
486 levied in the year of collapse on parcels meeting the  
487 requirements of subsection (2) are eligible for a refund upon  
488 application made to the tax collector. For purposes of this  
489 subsection, the parcel owner or the parcel owner's legal  
490 representative may apply for a refund.

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

494 (6) This section is repealed December 31, 2023, unless  
495 reviewed and saved from repeal through reenactment by the  
496 Legislature.

497 Section 12. Section 197.3195, Florida Statutes, created by  
498 this act, applies retroactively to January 1, 2021.

499 Section 13. Subsection (2) of section 201.25, Florida  
500 Statutes, is renumbered as subsection (3), and a new subsection

501 (2) is added to that section to read:

502 201.25 Tax exemptions for certain loans.—There shall be  
503 exempt from all taxes imposed by this chapter:

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

507 Section 14. Paragraph (a) of subsection (2) of section  
508 212.04, Florida Statutes, is amended to read:

509 212.04 Admissions tax; rate, procedure, enforcement.—

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

511 1. Admissions to athletic or other events sponsored by  
512 elementary schools, junior high schools, middle schools, high  
513 schools, community colleges, public or private colleges and  
514 universities, deaf and blind schools, facilities of the youth  
515 services programs of the Department of Children and Families,  
516 and state correctional institutions if only student, faculty, or  
517 inmate talent is used. However, this exemption does not apply to  
518 admission to athletic events sponsored by a state university,  
519 and the proceeds of the tax collected on such admissions shall  
520 be retained and used by each institution to support women's  
521 athletics as provided in s. 1006.71(2)(c).

522 2. Dues, membership fees, and admission charges imposed by  
523 not-for-profit sponsoring organizations. To receive this  
524 exemption, the sponsoring organization must qualify as a not-  
525 for-profit entity under s. 501(c)(3) of the Internal Revenue

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526 Code of 1954, as amended.

527       3. Admission charges to an event sponsored by a  
528 governmental entity, sports authority, or sports commission if  
529 held in a convention hall, exhibition hall, auditorium, stadium,  
530 theater, arena, civic center, performing arts center, or  
531 publicly owned recreational facility and if 100 percent of the  
532 risk of success or failure lies with the sponsor of the event  
533 and 100 percent of the funds at risk for the event belong to the  
534 sponsor, and student or faculty talent is not exclusively used.  
535 As used in this subparagraph, the terms "sports authority" and  
536 "sports commission" mean a nonprofit organization that is exempt  
537 from federal income tax under s. 501(c)(3) of the Internal  
538 Revenue Code and that contracts with a county or municipal  
539 government for the purpose of promoting and attracting sports-  
540 tourism events to the community with which it contracts.

541       4. An admission paid by a student, or on the student's  
542 behalf, to any required place of sport or recreation if the  
543 student's participation in the sport or recreational activity is  
544 required as a part of a program or activity sponsored by, and  
545 under the jurisdiction of, the student's educational institution  
546 if his or her attendance is as a participant and not as a  
547 spectator.

548       5. Admissions to the National Football League championship  
549 game or Pro Bowl; admissions to any semifinal game or  
550 championship game of a national collegiate tournament;

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551 admissions to a Major League Baseball, Major League Soccer,  
552 National Basketball Association, or National Hockey League all-  
553 star game; admissions to the Major League Baseball Home Run  
554 Derby held before the Major League Baseball All-Star Game;  
555 admissions to any Formula One Grand Prix race sanctioned by  
556 Fédération Internationale de l'Automobile, including any  
557 qualifying or support races held at the circuit up to 72 hours  
558 before the grand prix race; or admissions to National Basketball  
559 Association all-star events produced by the National Basketball  
560 Association and held at a facility such as an arena, convention  
561 center, or municipal facility.

562 6. A participation fee or sponsorship fee imposed by a  
563 governmental entity as described in s. 212.08(6) for an athletic  
564 or recreational program if the governmental entity by itself, or  
565 in conjunction with an organization exempt under s. 501(c)(3) of  
566 the Internal Revenue Code of 1954, as amended, sponsors,  
567 administers, plans, supervises, directs, and controls the  
568 athletic or recreational program.

569 7. Admissions to live theater, live opera, or live ballet  
570 productions in this state which are sponsored by an organization  
571 that has received a determination from the Internal Revenue  
572 Service that the organization is exempt from federal income tax  
573 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
574 amended, if the organization actively participates in planning  
575 and conducting the event, is responsible for the safety and

576 success of the event, is organized for the purpose of sponsoring  
577 live theater, live opera, or live ballet productions in this  
578 state, has more than 10,000 subscribing members and has among  
579 the stated purposes in its charter the promotion of arts  
580 education in the communities it serves, and will receive at  
581 least 20 percent of the net profits, if any, of the events the  
582 organization sponsors and will bear the risk of at least 20  
583 percent of the losses, if any, from the events it sponsors if  
584 the organization employs other persons as agents to provide  
585 services in connection with a sponsored event. Before March 1 of  
586 each year, such organization may apply to the department for a  
587 certificate of exemption for admissions to such events sponsored  
588 in this state by the organization during the immediately  
589 following state fiscal year. The application must state the  
590 total dollar amount of admissions receipts collected by the  
591 organization or its agents from such events in this state  
592 sponsored by the organization or its agents in the year  
593 immediately preceding the year in which the organization applies  
594 for the exemption. Such organization shall receive the exemption  
595 only to the extent of \$1.5 million multiplied by the ratio that  
596 such receipts bear to the total of such receipts of all  
597 organizations applying for the exemption in such year; however,  
598 such exemption granted to any organization may not exceed 6  
599 percent of such admissions receipts collected by the  
600 organization or its agents in the year immediately preceding the



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601 year in which the organization applies for the exemption. Each  
602 organization receiving the exemption shall report each month to  
603 the department the total admissions receipts collected from such  
604 events sponsored by the organization during the preceding month  
605 and shall remit to the department an amount equal to 6 percent  
606 of such receipts reduced by any amount remaining under the  
607 exemption. Tickets for such events sold by such organizations  
608 may not reflect the tax otherwise imposed under this section.

609 8. Entry fees for participation in freshwater fishing  
610 tournaments.

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

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

616 11. Admissions to and membership fees for gun clubs. For  
617 purposes of this subparagraph, the term "gun club" means an  
618 organization whose primary purpose is to offer its members  
619 access to one or more shooting ranges for target or skeet  
620 shooting.

621 Section 15. Paragraph (n) is added to subsection (1) of  
622 section 212.05, Florida Statutes, to read:

623 212.05 Sales, storage, use tax.—It is hereby declared to  
624 be the legislative intent that every person is exercising a  
625 taxable privilege who engages in the business of selling

626 | tangible personal property at retail in this state, including  
 627 | the business of making or facilitating remote sales; who rents  
 628 | or furnishes any of the things or services taxable under this  
 629 | chapter; or who stores for use or consumption in this state any  
 630 | item or article of tangible personal property as defined herein  
 631 | and who leases or rents such property within the state.

632 |       (1) For the exercise of such privilege, a tax is levied on  
 633 | each taxable transaction or incident, which tax is due and  
 634 | payable as follows:

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

638 |       Section 16. Paragraphs (c) and (p) of subsection (5) and  
 639 | paragraph (b) of subsection (7) of section 212.08, Florida  
 640 | Statutes, are amended, and paragraph (ppp) is added to  
 641 | subsection (7) of that section, 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 |       (5) EXEMPTIONS; ACCOUNT OF USE.—

649 |       (c) Machinery and equipment used in production of  
 650 | electrical or steam energy.—

651           1. The purchase of machinery and equipment for use at a  
652 fixed location which machinery and equipment are necessary in  
653 the production of electrical or steam energy resulting from the  
654 burning of hydrogen or boiler fuels other than residual oil is  
655 exempt from the tax imposed by this chapter. Such electrical or  
656 steam energy must be primarily for use in manufacturing,  
657 processing, compounding, or producing for sale items of tangible  
658 personal property in this state. Use of a de minimis amount of  
659 residual fuel to facilitate the burning of nonresidual fuel  
660 shall not reduce the exemption otherwise available under this  
661 paragraph.

662           2. In facilities where machinery and equipment are  
663 necessary to burn hydrogen, or both residual and nonresidual  
664 fuels, the exemption shall be prorated. Such proration shall be  
665 based upon the production of electrical or steam energy from  
666 nonresidual fuels and hydrogen as a percentage of electrical or  
667 steam energy from all fuels. If it is determined that 15 percent  
668 or less of all electrical or steam energy generated was produced  
669 by burning residual fuel, the full exemption shall apply.  
670 Purchasers claiming a partial exemption shall obtain such  
671 exemption by refund of taxes paid, or as otherwise provided in  
672 the department's rules.

673           3. The department may adopt rules that provide for  
674 implementation of this exemption. Purchasers of machinery and  
675 equipment qualifying for the exemption provided in this

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676 paragraph shall furnish the vendor with an affidavit stating  
677 that the item or items to be exempted are for the use designated  
678 herein. Any person furnishing a false affidavit to the vendor  
679 for the purpose of evading payment of any tax imposed under this  
680 chapter shall be subject to the penalty set forth in s. 212.085  
681 and as otherwise provided by law. Purchasers with self-accrual  
682 authority shall maintain all documentation necessary to prove  
683 the exempt status of purchases.

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

685 1. Authorization.—Persons who are registered with the  
686 department under s. 212.18 to collect or remit sales or use tax  
687 and who make donations to eligible sponsors are eligible for tax  
688 credits against their state sales and use tax liabilities as  
689 provided in this paragraph:

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

692 b. The credit shall be granted as a refund against state  
693 sales and use taxes reported on returns and remitted in the 12  
694 months preceding the date of application to the department for  
695 the credit as required in sub-subparagraph 3.c. If the annual  
696 credit is not fully used through such refund because of  
697 insufficient tax payments during the applicable 12-month period,  
698 the unused amount may be included in an application for a refund  
699 made pursuant to sub-subparagraph 3.c. in subsequent years  
700 against the total tax payments made for such year. Carryover

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701 credits may be applied for a 3-year period without regard to any  
702 time limitation that would otherwise apply under s. 215.26.

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

706 d. All proposals for the granting of the tax credit  
707 require the prior approval of the Department of Economic  
708 Opportunity.

709 e. The total amount of tax credits which may be granted  
710 for all programs approved under this paragraph and ss. 220.183  
711 and 624.5105 is \$14.5 million in the 2022-2023 fiscal year and  
712 ~~\$12.5 million in the 2018-2019 fiscal year, \$13.5 million in the~~  
713 ~~2019-2020 fiscal year, and \$10.5 million~~ in each fiscal year  
714 thereafter for projects that provide housing opportunities for  
715 persons with special needs or homeownership opportunities for  
716 low-income households or very-low-income households and \$4.5  
717 ~~\$3.5 million~~ in the 2022-2023 fiscal year and in each fiscal  
718 year thereafter for all other projects. As used in this  
719 paragraph, the term "person with special needs" has the same  
720 meaning as in s. 420.0004 and the terms "low-income person,"  
721 "low-income household," "very-low-income person," and "very-low-  
722 income household" have the same meanings as in s. 420.9071.

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

726 2. Eligibility requirements.—

727 a. A community contribution by a person must be in the  
728 following form:

729 (I) Cash or other liquid assets;

730 (II) Real property, including 100 percent ownership of a  
731 real property holding company;

732 (III) Goods or inventory; or

733 (IV) Other physical resources identified by the Department  
734 of Economic Opportunity.

735

736 For purposes of this sub-subparagraph, the term "real property  
737 holding company" means a Florida entity, such as a Florida  
738 limited liability company, that is wholly owned by the person;  
739 is the sole owner of real property, as defined in s.

740 192.001(12), located in the state; is disregarded as an entity  
741 for federal income tax purposes pursuant to 26 C.F.R. s.

742 301.7701-3(b)(1)(ii); and at the time of contribution to an  
743 eligible sponsor, has no material assets other than the real  
744 property and any other property that qualifies as a community  
745 contribution.

746 b. All community contributions must be reserved  
747 exclusively for use in a project. As used in this sub-  
748 subparagraph, the term "project" means activity undertaken by an  
749 eligible sponsor which is designed to construct, improve, or  
750 substantially rehabilitate housing that is affordable to low-

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751 income households or very-low-income households; designed to  
752 provide housing opportunities for persons with special needs;  
753 designed to provide commercial, industrial, or public resources  
754 and facilities; or designed to improve entrepreneurial and job-  
755 development opportunities for low-income persons. A project may  
756 be the investment necessary to increase access to high-speed  
757 broadband capability in a rural community that had an enterprise  
758 zone designated pursuant to chapter 290 as of May 1, 2015,  
759 including projects that result in improvements to communications  
760 assets that are owned by a business. A project may include the  
761 provision of museum educational programs and materials that are  
762 directly related to a project approved between January 1, 1996,  
763 and December 31, 1999, and located in an area which was in an  
764 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
765 2015. This paragraph does not preclude projects that propose to  
766 construct or rehabilitate housing for low-income households or  
767 very-low-income households on scattered sites or housing  
768 opportunities for persons with special needs. With respect to  
769 housing, contributions may be used to pay the following eligible  
770 special needs, low-income, and very-low-income housing-related  
771 activities:

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

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

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

780 (IV) Removal of liens recorded against residential  
 781 property by municipal, county, or special district local  
 782 governments if satisfaction of the lien is a necessary precedent  
 783 to the transfer of the property to a low-income person or very-  
 784 low-income person for the purpose of promoting home ownership.  
 785 Contributions for lien removal must be received from a  
 786 nonrelated third party.

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

789 (I) A community action program;

790 (II) A nonprofit community-based development organization  
 791 whose mission is the provision of housing for persons with  
 792 special needs, low-income households, or very-low-income  
 793 households or increasing entrepreneurial and job-development  
 794 opportunities for low-income persons;

795 (III) A neighborhood housing services corporation;

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

797 (V) A community redevelopment agency created under s.  
 798 163.356;

799 (VI) A historic preservation district agency or  
 800 organization;



801 (VII) A local workforce development board;

802 (VIII) A direct-support organization as provided in s.

803 1009.983;

804 (IX) An enterprise zone development agency created under

805 s. 290.0056;

806 (X) A community-based organization incorporated under

807 chapter 617 which is recognized as educational, charitable, or

808 scientific pursuant to s. 501(c) (3) of the Internal Revenue Code

809 and whose bylaws and articles of incorporation include

810 affordable housing, economic development, or community

811 development as the primary mission of the corporation;

812 (XI) Units of local government;

813 (XII) Units of state government; or

814 (XIII) Any other agency that the Department of Economic

815 Opportunity designates by rule.

816

817 A contributing person may not have a financial interest in the

818 eligible sponsor.

819 d. The project must be located in an area which was in an

820 enterprise zone designated pursuant to chapter 290 as of May 1,

821 2015, or a Front Porch Florida Community, unless the project

822 increases access to high-speed broadband capability in a rural

823 community that had an enterprise zone designated pursuant to

824 chapter 290 as of May 1, 2015, but is physically located outside

825 the designated rural zone boundaries. Any project designed to

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826 | construct or rehabilitate housing for low-income households or  
827 | very-low-income households or housing opportunities for persons  
828 | with special needs is exempt from the area requirement of this  
829 | sub-subparagraph.

830 |       e.(I) If, during the first 10 business days of the state  
831 | fiscal year, eligible tax credit applications for projects that  
832 | provide housing opportunities for persons with special needs or  
833 | homeownership opportunities for low-income households or very-  
834 | low-income households are received for less than the annual tax  
835 | credits available for those projects, the Department of Economic  
836 | Opportunity shall grant tax credits for those applications and  
837 | grant remaining tax credits on a first-come, first-served basis  
838 | for subsequent eligible applications received before the end of  
839 | the state fiscal year. If, during the first 10 business days of  
840 | the state fiscal year, eligible tax credit applications for  
841 | projects that provide housing opportunities for persons with  
842 | special needs or homeownership opportunities for low-income  
843 | households or very-low-income households are received for more  
844 | than the annual tax credits available for those projects, the  
845 | Department of Economic Opportunity shall grant the tax credits  
846 | for those applications as follows:

847 |       (A) If tax credit applications submitted for approved  
848 | projects of an eligible sponsor do not exceed \$200,000 in total,  
849 | the credits shall be granted in full if the tax credit  
850 | applications are approved.

851 (B) If tax credit applications submitted for approved  
852 projects of an eligible sponsor exceed \$200,000 in total, the  
853 amount of tax credits granted pursuant to sub-sub-sub-  
854 subparagraph (A) shall be subtracted from the amount of  
855 available tax credits, and the remaining credits shall be  
856 granted to each approved tax credit application on a pro rata  
857 basis.

858 (II) If, during the first 10 business days of the state  
859 fiscal year, eligible tax credit applications for projects other  
860 than those that provide housing opportunities for persons with  
861 special needs or homeownership opportunities for low-income  
862 households or very-low-income households are received for less  
863 than the annual tax credits available for those projects, the  
864 Department of Economic Opportunity shall grant tax credits for  
865 those applications and shall grant remaining tax credits on a  
866 first-come, first-served basis for subsequent eligible  
867 applications received before the end of the state fiscal year.  
868 If, during the first 10 business days of the state fiscal year,  
869 eligible tax credit applications for projects other than those  
870 that provide housing opportunities for persons with special  
871 needs or homeownership opportunities for low-income households  
872 or very-low-income households are received for more than the  
873 annual tax credits available for those projects, the Department  
874 of Economic Opportunity shall grant the tax credits for those  
875 applications on a pro rata basis.

876 3. Application requirements.—

877 a. An eligible sponsor seeking to participate in this  
878 program must submit a proposal to the Department of Economic  
879 Opportunity which sets forth the name of the sponsor, a  
880 description of the project, and the area in which the project is  
881 located, together with such supporting information as is  
882 prescribed by rule. The proposal must also contain a resolution  
883 from the local governmental unit in which the project is located  
884 certifying that the project is consistent with local plans and  
885 regulations.

886 b. A person seeking to participate in this program must  
887 submit an application for tax credit to the Department of  
888 Economic Opportunity which sets forth the name of the sponsor, a  
889 description of the project, and the type, value, and purpose of  
890 the contribution. The sponsor shall verify, in writing, the  
891 terms of the application and indicate its receipt of the  
892 contribution, and such verification must accompany the  
893 application for tax credit. The person must submit a separate  
894 tax credit application to the Department of Economic Opportunity  
895 for each individual contribution that it makes to each  
896 individual project.

897 c. A person who has received notification from the  
898 Department of Economic Opportunity that a tax credit has been  
899 approved must apply to the department to receive the refund.  
900 Application must be made on the form prescribed for claiming

901 refunds of sales and use taxes and be accompanied by a copy of  
 902 the notification. A person may submit only one application for  
 903 refund to the department within a 12-month period.

904 4. Administration.—

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

908 b. The decision of the Department of Economic Opportunity  
 909 must be in writing, and, if approved, the notification shall  
 910 state the maximum credit allowable to the person. Upon approval,  
 911 the Department of Economic Opportunity shall transmit a copy of  
 912 the decision to the department.

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

918 d. The Department of Economic Opportunity shall, in  
 919 consultation with the statewide and regional housing and  
 920 financial intermediaries, market the availability of the  
 921 community contribution tax credit program to community-based  
 922 organizations.

923 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 924 entity by this chapter do not inure to any transaction that is  
 925 otherwise taxable under this chapter when payment is made by a

926 representative or employee of the entity by any means,  
927 including, but not limited to, cash, check, or credit card, even  
928 when that representative or employee is subsequently reimbursed  
929 by the entity. In addition, exemptions provided to any entity by  
930 this subsection do not inure to any transaction that is  
931 otherwise taxable under this chapter unless the entity has  
932 obtained a sales tax exemption certificate from the department  
933 or the entity obtains or provides other documentation as  
934 required by the department. Eligible purchases or leases made  
935 with such a certificate must be in strict compliance with this  
936 subsection and departmental rules, and any person who makes an  
937 exempt purchase with a certificate that is not in strict  
938 compliance with this subsection and the rules is liable for and  
939 shall pay the tax. The department may adopt rules to administer  
940 this subsection.

941 (b) Boiler fuels.—When purchased for use as a combustible  
942 fuel, purchases of natural gas, residual oil, recycled oil,  
943 waste oil, solid waste material, coal, sulfur, hydrogen, wood,  
944 wood residues or wood bark used in an industrial manufacturing,  
945 processing, compounding, or production process at a fixed  
946 location in this state are exempt from the taxes imposed by this  
947 chapter; however, such exemption shall not be allowed unless the  
948 purchaser signs a certificate stating that the fuel to be  
949 exempted is for the exclusive use designated herein. This  
950 exemption does not apply to the use of boiler fuels that are not

951 used in manufacturing, processing, compounding, or producing  
952 items of tangible personal property for sale, or to the use of  
953 boiler fuels used by any firm subject to regulation by the  
954 Division of Hotels and Restaurants of the Department of Business  
955 and Professional Regulation.

956 (ppp) Green hydrogen.-

957 1. As used this paragraph, the term:

958 a. "Green hydrogen" means hydrogen created using an  
959 electrolytic process powered from renewable energy sources,  
960 including solar energy, wind energy, and geothermal energy. The  
961 term also includes hydrogen created using the pyrolytic  
962 decomposition of methane gas.

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

964 2. The following are exempt from the tax imposed by this  
965 chapter:

966 a. The purchase of machinery and equipment primarily used  
967 in the production, storage, transportation, compression, or  
968 blending of green hydrogen. The machinery and equipment must be  
969 used at a fixed location.

970 b. The purchase of machinery and equipment primarily used  
971 in the production, storage, transportation, compression, or  
972 blending of ammonia derived from green hydrogen, if the ammonia  
973 will be converted back to green hydrogen before its use or sale.  
974 The machinery and equipment must be used at a fixed location.

975 c. The purchase of machinery and equipment that are

976 necessary to produce electrical energy resulting from the  
977 electrochemical reaction of green hydrogen and oxygen in a fuel  
978 cell. The electrical energy must be primarily used in  
979 manufacturing, processing, compounding, or producing for sale  
980 items of tangible personal property in this state. The machinery  
981 and equipment must be used at a fixed location.

982 3. Purchasers of machinery and equipment qualifying for  
983 the exemption provided in this paragraph shall furnish the  
984 vendor with an affidavit stating that the item or items to be  
985 exempted are for the use designated herein. Purchasers with  
986 self-accrual authority pursuant to s. 212.183 are not required  
987 to provide this affidavit but shall maintain all documentation  
988 necessary to prove the exempt status of purchases.

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

993 5. The department may adopt rules to implement the  
994 exemptions in this paragraph.

995 Section 17. Subsection (23) is added to section 213.053,  
996 Florida Statutes, to read:

997 213.053 Confidentiality and information sharing.—

998 (23) The department may make available to the Department  
999 of Transportation, exclusively for official purposes,  
1000 information for the purpose of administering the credit for



1001 qualified railroad reconstruction or replacement expenditures in  
 1002 s. 220.1915.

1003 Section 18. Subsection (8) of section 220.02, Florida  
 1004 Statutes, is amended to read:

1005 220.02 Legislative intent.—

1006 (8) It is the intent of the Legislature that credits  
 1007 against either the corporate income tax or the franchise tax be  
 1008 applied in the following order: those enumerated in s. 631.828,  
 1009 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 1010 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 1011 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
 1012 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 1013 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 1014 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 1015 those enumerated in s. 220.1876, those enumerated in s.  
 1016 220.1877, those enumerated in s. 220.193, those enumerated in s.  
 1017 288.9916, those enumerated in s. 220.1899, those enumerated in  
 1018 s. 220.194, those enumerated in s. 220.196, ~~and~~ those enumerated  
 1019 in s. 220.198, and those enumerated in s. 220.1915.

1020 Section 19. Paragraph (n) of subsection (1) and paragraph  
 1021 (c) of subsection (2) of section 220.03, Florida Statutes, are  
 1022 amended to read:

1023 220.03 Definitions.—

1024 (1) SPECIFIC TERMS.—When used in this code, and when not  
 1025 otherwise distinctly expressed or manifestly incompatible with

1026 | the intent thereof, the following terms shall have the following  
 1027 | meanings:

1028 |       (n) "Internal Revenue Code" means the United States  
 1029 | Internal Revenue Code of 1986, as amended and in effect on  
 1030 | January 1, 2022 ~~2021~~, except as provided in subsection (3).

1031 |       (2) DEFINITIONAL RULES.—When used in this code and neither  
 1032 | otherwise distinctly expressed nor manifestly incompatible with  
 1033 | the intent thereof:

1034 |       (c) Any term used in this code has the same meaning as  
 1035 | when used in a comparable context in the Internal Revenue Code  
 1036 | and other statutes of the United States relating to federal  
 1037 | income taxes, as such code and statutes are in effect on January  
 1038 | 1, 2022 ~~2021~~. However, if subsection (3) is implemented, the  
 1039 | meaning of a term shall be taken at the time the term is applied  
 1040 | under this code.

1041 |       Section 20. The amendments made by this act to s. 220.03,  
 1042 | Florida Statutes, shall take effect upon becoming law and  
 1043 | operate retroactively to January 1, 2022.

1044 |       Section 21. Paragraph (a) of subsection (1) of section  
 1045 | 220.13, Florida Statutes, is amended to read:

1046 |       220.13 "Adjusted federal income" defined.—

1047 |       (1) The term "adjusted federal income" means an amount  
 1048 | equal to the taxpayer's taxable income as defined in subsection  
 1049 | (2), or such taxable income of more than one taxpayer as  
 1050 | provided in s. 220.131, for the taxable year, adjusted as

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1051 follows:

1052 (a) Additions.—There shall be added to such taxable  
1053 income:

1054 1.a. The amount of any tax upon or measured by income,  
1055 excluding taxes based on gross receipts or revenues, paid or  
1056 accrued as a liability to the District of Columbia or any state  
1057 of the United States which is deductible from gross income in  
1058 the computation of taxable income for the taxable year.

1059 b. Notwithstanding sub-subparagraph a., if a credit taken  
1060 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to  
1061 taxable income in a previous taxable year under subparagraph 11.  
1062 and is taken as a deduction for federal tax purposes in the  
1063 current taxable year, the amount of the deduction allowed shall  
1064 not be added to taxable income in the current year. The  
1065 exception in this sub-subparagraph is intended to ensure that  
1066 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is  
1067 added in the applicable taxable year and does not result in a  
1068 duplicate addition in a subsequent year.

1069 2. The amount of interest which is excluded from taxable  
1070 income under s. 103(a) of the Internal Revenue Code or any other  
1071 federal law, less the associated expenses disallowed in the  
1072 computation of taxable income under s. 265 of the Internal  
1073 Revenue Code or any other law, excluding 60 percent of any  
1074 amounts included in alternative minimum taxable income, as  
1075 defined in s. 55(b)(2) of the Internal Revenue Code, if the

1076 taxpayer pays tax under s. 220.11(3).

1077         3. In the case of a regulated investment company or real  
 1078 estate investment trust, an amount equal to the excess of the  
 1079 net long-term capital gain for the taxable year over the amount  
 1080 of the capital gain dividends attributable to the taxable year.

1081         4. That portion of the wages or salaries paid or incurred  
 1082 for the taxable year which is equal to the amount of the credit  
 1083 allowable for the taxable year under s. 220.181. This  
 1084 subparagraph shall expire on the date specified in s. 290.016  
 1085 for the expiration of the Florida Enterprise Zone Act.

1086         5. That portion of the ad valorem school taxes paid or  
 1087 incurred for the taxable year which is equal to the amount of  
 1088 the credit allowable for the taxable year under s. 220.182. This  
 1089 subparagraph shall expire on the date specified in s. 290.016  
 1090 for the expiration of the Florida Enterprise Zone Act.

1091         6. The amount taken as a credit under s. 220.195 which is  
 1092 deductible from gross income in the computation of taxable  
 1093 income for the taxable year.

1094         7. That portion of assessments to fund a guaranty  
 1095 association incurred for the taxable year which is equal to the  
 1096 amount of the credit allowable for the taxable year.

1097         8. In the case of a nonprofit corporation which holds a  
 1098 pari-mutuel permit and which is exempt from federal income tax  
 1099 as a farmers' cooperative, an amount equal to the excess of the  
 1100 gross income attributable to the pari-mutuel operations over the

1101 | attributable expenses for the taxable year.

1102 |       9. The amount taken as a credit for the taxable year under

1103 | s. 220.1895.

1104 |       10. Up to nine percent of the eligible basis of any

1105 | designated project which is equal to the credit allowable for

1106 | the taxable year under s. 220.185.

1107 |       11. Any amount taken as a credit for the taxable year

1108 | under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in

1109 | this subparagraph is intended to ensure that the same amount is

1110 | not allowed for the tax purposes of this state as both a

1111 | deduction from income and a credit against the tax. This

1112 | addition is not intended to result in adding the same expense

1113 | back to income more than once.

1114 |       12. The amount taken as a credit for the taxable year

1115 | under s. 220.193.

1116 |       13. Any portion of a qualified investment, as defined in

1117 | s. 288.9913, which is claimed as a deduction by the taxpayer and

1118 | taken as a credit against income tax pursuant to s. 288.9916.

1119 |       14. The costs to acquire a tax credit pursuant to s.

1120 | 288.1254(5) that are deducted from or otherwise reduce federal

1121 | taxable income for the taxable year.

1122 |       15. The amount taken as a credit for the taxable year

1123 | pursuant to s. 220.194.

1124 |       16. The amount taken as a credit for the taxable year

1125 | under s. 220.196. The addition in this subparagraph is intended

1126 to ensure that the same amount is not allowed for the tax  
 1127 purposes of this state as both a deduction from income and a  
 1128 credit against the tax. The addition is not intended to result  
 1129 in adding the same expense back to income more than once.

1130 17. The amount taken as a credit for the taxable year  
 1131 pursuant to s. 220.198.

1132 18. The amount taken as a credit for the taxable year  
 1133 pursuant to s. 220.1915.

1134 Section 22. Paragraph (c) of subsection (1) of section  
 1135 220.183, Florida Statutes, is amended to read:

1136 220.183 Community contribution tax credit.—

1137 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1138 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1139 SPENDING.—

1140 (c) The total amount of tax credit which may be granted  
 1141 for all programs approved under this section, s. 212.08(5)(p),  
 1142 and s. 624.5105 is \$14.5 million in the 2022-2023 fiscal year  
 1143 and \$12.5 million in the 2018-2019 fiscal year, \$13.5 million in  
 1144 the 2019-2020 fiscal year, and \$10.5 million in each fiscal year  
 1145 thereafter for projects that provide housing opportunities for  
 1146 persons with special needs as defined in s. 420.0004 and  
 1147 homeownership opportunities for low-income households or very-  
 1148 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~  
 1149 million in the 2022-2023 fiscal year and in each fiscal year  
 1150 thereafter for all other projects.

1151 Section 23. Subsection (1) of section 220.1876, Florida  
 1152 Statutes, is amended to read:

1153 220.1876 Credit for contributions to the New Worlds  
 1154 Reading Initiative.—

1155 (1) For taxable years beginning on or after January 1,  
 1156 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1157 eligible contribution made to the New Worlds Reading Initiative  
 1158 under s. 1003.485 against any tax due for a taxable year under  
 1159 this chapter after the application of any other allowable  
 1160 credits by the taxpayer. An eligible contribution must be made  
 1161 to the New Worlds Reading Initiative on or before the date the  
 1162 taxpayer is required to file a return pursuant to s. 220.222.  
 1163 The credit granted by this section shall be reduced by the  
 1164 difference between the amount of federal corporate income tax,  
 1165 taking into account the credit granted by this section, and the  
 1166 amount of federal corporate income tax without application of  
 1167 the credit granted by this section.

1168 Section 24. Subsection (1) of section 220.1877, Florida  
 1169 Statutes, is amended to read:

1170 220.1877 Credit for contributions to eligible charitable  
 1171 organizations.—

1172 (1) For taxable years beginning on or after January 1,  
 1173 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1174 eligible contribution made to an eligible charitable  
 1175 organization under s. 402.62 against any tax due for a taxable

1176 year under this chapter after the application of any other  
 1177 allowable credits by the taxpayer. An eligible contribution must  
 1178 be made to an eligible charitable organization on or before the  
 1179 date the taxpayer is required to file a return pursuant to s.  
 1180 220.222. The credit granted by this section shall be reduced by  
 1181 the difference between the amount of federal corporate income  
 1182 tax, taking into account the credit granted by this section, and  
 1183 the amount of federal corporate income tax without application  
 1184 of the credit granted by this section.

1185 Section 25. Section 220.1915, Florida Statutes, is created  
 1186 to read:

1187 220.1915 Credit for qualified railroad reconstruction or  
 1188 replacement expenditures.—

1189 (1) For purposes of this section:

1190 (a) "Qualified expenditures" means gross expenditures made  
 1191 in this state by a qualifying railroad during the calendar year  
 1192 preceding the year in which the credit is claimed that qualify  
 1193 for a credit under 26 U.S.C. 45G and were:

1194 1. For the maintenance, reconstruction, or replacement of  
 1195 railroad infrastructure, including track, roadbed, bridges,  
 1196 industrial leads and sidings, or track-related structures which  
 1197 were owned or leased by the qualifying railroad; or

1198 2. For new construction by the qualifying railroad of  
 1199 industrial leads, switches, spurs and sidings, and extensions of  
 1200 existing sidings.



1201        (b) "Qualifying railroad" means any taxpayer that was a  
 1202 Class II or Class III railroad operating in this state on the  
 1203 last day of the calendar year for which a credit is claimed,  
 1204 pursuant to the classifications in effect for that year as set  
 1205 by the United States Surface Transportation Board or its  
 1206 successor.

1207        (2)(a) For taxable years beginning on or after January 1,  
 1208 2023, a qualifying railroad is eligible for a credit against the  
 1209 tax imposed by this chapter if it:

1210        1. Had qualified expenditures in this state in the  
 1211 preceding calendar year; and

1212        2. Claimed and is allowed a qualified railroad track  
 1213 maintenance credit on its federal tax return for such qualified  
 1214 expenditures under 26 U.S.C. 45G.

1215        (b) The credit allowed under this section is equal to 50  
 1216 percent of a qualifying railroad's qualified expenditures  
 1217 incurred in this state in the prior calendar year, as limited by  
 1218 paragraph (c).

1219        (c) The amount of the credit may not exceed the product of  
 1220 \$3,500 and the number of miles of railroad track owned or leased  
 1221 within the state by the qualifying railroad as of the end of the  
 1222 calendar year in which the qualified expenditures were incurred.

1223        (3) A qualifying railroad must submit to the department  
 1224 with its return any information or documentation that the  
 1225 department may require to demonstrate eligibility for the credit

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1226 allowed under this section. Such application must include an  
1227 affidavit certifying that all information contained in the  
1228 application is true and correct and supporting documentation  
1229 must include a copy of any Form 8900, or its replacement, filed  
1230 with the Internal Revenue Service for any credit under 26 U.S.C.  
1231 45G for which the federal credit related in whole or in part to  
1232 the qualified expenditures in this state for which the credit is  
1233 sought. The department may consult with the Department of  
1234 Transportation regarding the qualifications, ownership, or  
1235 classification of any qualifying railroad applying for a credit  
1236 under this section.

1237 (4) If the credit granted under this section is not fully  
1238 used in any one year because of insufficient tax liability on  
1239 the part of the qualifying railroad, the unused amount may be  
1240 carried forward for a period not to exceed 5 years. The  
1241 carryover credit may be used in a subsequent year if the tax  
1242 imposed by this chapter for that taxable year exceeds the credit  
1243 for which the qualifying railroad is eligible in that taxable  
1244 year under this section after applying the other credits and  
1245 unused carryovers in the order provided by s. 220.02(8).

1246 (5) The department may adopt rules to implement the  
1247 provisions of this section.

1248 Section 26. Paragraph (a) of subsection (5) of section  
1249 402.62, Florida Statutes, is amended to read:

1250 402.62 Strong Families Tax Credit.—

1251 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,  
 1252 AND LIMITATIONS.—

1253 (a) Beginning in fiscal year 2022-2023 ~~2021-2022~~, the tax  
 1254 credit cap amount is \$10 ~~\$5~~ million in each state fiscal year.

1255 Section 27. Paragraph (c) of subsection (1) of section  
 1256 624.5105, Florida Statutes, is amended to read:

1257 624.5105 Community contribution tax credit; authorization;  
 1258 limitations; eligibility and application requirements;  
 1259 administration; definitions; expiration.—

1260 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1261 (c) The total amount of tax credit which may be granted  
 1262 for all programs approved under this section and ss.  
 1263 212.08(5) (p) and 220.183 is \$14.5 million in the 2022-2023  
 1264 fiscal year and ~~\$12.5 million in the 2018-2019 fiscal year,~~  
 1265 ~~\$13.5 million in the 2019-2020 fiscal year, and \$10.5 million in~~  
 1266 each fiscal year thereafter for projects that provide housing  
 1267 opportunities for persons with special needs as defined in s.  
 1268 420.0004 or homeownership opportunities for low-income or very-  
 1269 low-income households as defined in s. 420.9071 and \$4.5 ~~\$3.5~~  
 1270 million in the 2022-2023 fiscal year and in each fiscal year  
 1271 thereafter for all other projects.

1272 Section 28. Subsection (1) of section 624.51056, Florida  
 1273 Statutes, is amended to read:

1274 624.51056 Credit for contributions to the New Worlds  
 1275 Reading Initiative.—

1276 (1) For taxable years beginning on or after January 1,  
 1277 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1278 eligible contribution made to the New Worlds Reading Initiative  
 1279 under s. 1003.485 against any tax due for a taxable year under  
 1280 s. 624.509(1) after deducting from such tax deductions for  
 1281 assessments made pursuant to s. 440.51; credits for taxes paid  
 1282 under ss. 175.101 and 185.08; credits for income taxes paid  
 1283 under chapter 220; and the credit allowed under s. 624.509(5),  
 1284 as such credit is limited by s. 624.509(6). An eligible  
 1285 contribution must be made to the New Worlds Reading Initiative  
 1286 on or before the date the taxpayer is required to file a return  
 1287 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
 1288 credit against premium tax liability under this section is not  
 1289 required to pay any additional retaliatory tax levied under s.  
 1290 624.5091 as a result of claiming such credit. Section 624.5091  
 1291 does not limit such credit in any manner.

1292 Section 29. Subsection (1) of section 624.51057, Florida  
 1293 Statutes, is amended to read:

1294 624.51057 Credit for contributions to eligible charitable  
 1295 organizations.—

1296 (1) For taxable years beginning on or after January 1,  
 1297 2021 ~~2022~~, there is allowed a credit of 100 percent of an  
 1298 eligible contribution made to an eligible charitable  
 1299 organization under s. 402.62 against any tax due for a taxable  
 1300 year under s. 624.509(1) after deducting from such tax

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1301 deductions for assessments made pursuant to s. 440.51; credits  
1302 for taxes paid under ss. 175.101 and 185.08; credits for income  
1303 taxes paid under chapter 220; and the credit allowed under s.  
1304 624.509(5), as such credit is limited by s. 624.509(6). An  
1305 eligible contribution must be made to an eligible charitable  
1306 organization on or before the date the taxpayer is required to  
1307 file a return pursuant to ss. 624.509 and 624.5092. An insurer  
1308 claiming a credit against premium tax liability under this  
1309 section is not required to pay any additional retaliatory tax  
1310 levied under s. 624.5091 as a result of claiming such credit.  
1311 Section 624.5091 does not limit such credit in any manner.

1312       Section 30. It is the intent of the Legislature for any  
1313 contributions made pursuant to earning a tax credit to be used  
1314 against the tax due under chapter 220, Florida Statutes, or  
1315 under s. 624.509(1), Florida Statutes, for taxable years  
1316 beginning January 1, 2021, through and including March 1, 2021,  
1317 in accordance with s. 402.62, Florida Statutes, or s. 1003.485,  
1318 Florida Statutes, to be available to the contributing taxpayer  
1319 as a credit against the requested tax immediately upon receipt  
1320 of a certificate of contribution from the administrator of the  
1321 New Worlds Reading Initiative Tax Credit program or the  
1322 applicable charitable organization under the Strong Families Tax  
1323 Credit program. The taxpayer may use such credit against any  
1324 payment of estimated tax or installment payment for the tax year  
1325 indicated on the approval letter from the Department of Revenue

1326 in accordance with this act and s. 402.62, Florida Statutes, or  
1327 s. 1003.485, Florida Statutes, as applicable.

1328 Section 31. Treatment of specified contributions under the  
1329 Strong Families Tax Credit program and the New Worlds Reading  
1330 Initiative Tax Credit program.-

1331 (1) For purposes of any tax due under s. 624.509(1),  
1332 Florida Statutes, for the 2021 taxable year, for which a return  
1333 was due March 1, 2022, a taxpayer may apply for an allocation  
1334 from the Department of Revenue under s. 402.62(5), Florida  
1335 Statutes, or s. 1003.485(3), Florida Statutes, on or before May  
1336 1, 2022.

1337 (a) Once the taxpayer has received an approval letter from  
1338 the Department of Revenue, the taxpayer must make the designated  
1339 contribution to the applicable charitable organization or  
1340 administrator within 14 days, or on or before June 1, 2022,  
1341 whichever is later.

1342 (b) Once the taxpayer has received a certificate of  
1343 contribution from the charitable organization or administrator,  
1344 the taxpayer has 14 days to file an application with the  
1345 Department of Revenue for a refund of tax paid pursuant to s.  
1346 624.509(1), Florida Statutes, for the 2021 taxable year, not to  
1347 exceed the amount indicated on the certificate of contribution.

1348 (2) Any contribution amount on a certificate of  
1349 contribution that is not refunded in accordance with this  
1350 section shall be carried forward for the period specified in s.

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1351 402.62(5)(c), Florida Statutes, or s. 1003.485(3)(c), Florida  
1352 Statutes, as applicable.

1353 (3) The Department of Revenue may not issue refund  
1354 payments under this section after June 30, 2023.

1355 Section 32. The Department of Revenue is authorized, and  
1356 all conditions are deemed met, to adopt emergency rules under s.  
1357 120.54(4), Florida Statutes, for the purpose of implementing  
1358 changes related to the Strong Families Tax Credit program and  
1359 the New Worlds Reading Initiative Tax Credit program made by  
1360 this act. Notwithstanding any other law, emergency rules adopted  
1361 under this section are effective for 6 months after adoption and  
1362 may be renewed during the pendency of procedures to adopt  
1363 permanent rules addressing the subject of the emergency rules.

1364 Section 33. This section and sections 30, 31, and 32, and  
1365 the sections amending ss. 220.1876, 220.1877, 624.51056, and  
1366 624.51057, shall take effect upon this act becoming a law and  
1367 shall operate retroactively to July 1, 2021.

1368 Section 34. Clothing, wallets, and bags; school supplies;  
1369 learning aids and jigsaw puzzles; personal computers and  
1370 personal computer-related accessories; sales tax holiday.-

1371 (1) The tax levied under chapter 212, Florida Statutes,  
1372 may not be collected during the period from July 25, 2022,  
1373 through August 7, 2022, on the retail sale of:

1374 (a) Clothing, wallets, or bags, including handbags,  
1375 backpacks, fanny packs, and diaper bags, but excluding

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1376 briefcases, suitcases, and other garment bags, having a sales  
1377 price of \$100 or less per item. As used in this paragraph, the  
1378 term "clothing" means:

1379 1. Any article of wearing apparel intended to be worn on  
1380 or about the human body, excluding watches, watchbands, jewelry,  
1381 umbrellas, and handkerchiefs; and

1382 2. All footwear, excluding skis, swim fins, roller blades,  
1383 and skates.

1384 (b) School supplies having a sales price of \$50 or less  
1385 per item. As used in this paragraph, the term "school supplies"  
1386 means pens, pencils, erasers, crayons, notebooks, notebook  
1387 filler paper, legal pads, binders, lunch boxes, construction  
1388 paper, markers, folders, poster board, composition books, poster  
1389 paper, scissors, cellophane tape, glue or paste, rulers,  
1390 computer disks, staplers and staples used to secure paper  
1391 products, protractors, compasses, and calculators.

1392 (c) Learning aids and jigsaw puzzles having a sales price  
1393 of \$30 or less. As used in this paragraph, the term "learning  
1394 aids" means flashcards or other learning cards, matching or  
1395 other memory games, puzzle books and search-and-find books,  
1396 interactive or electronic books and toys intended to teach  
1397 reading or math skills, and stacking or nesting blocks or sets.

1398 (2) The tax levied under chapter 212, Florida Statutes,  
1399 may not be collected during the period from July 25, 2022,  
1400 through August 7, 2022, on personal computers or personal



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1401 computer-related accessories purchased for noncommercial home or  
1402 personal use having a sales price of \$1,500 or less. As used in  
1403 this subsection, the term:

1404 (a) "Personal computers" includes electronic book readers,  
1405 laptops, desktops, handhelds, tablets, or tower computers. The  
1406 term does not include cellular telephones, video game consoles,  
1407 digital media receivers, or devices that are not primarily  
1408 designed to process data.

1409 (b) "Personal computer-related accessories" includes  
1410 keyboards, mice, personal digital assistants, monitors, other  
1411 peripheral devices, modems, routers, and nonrecreational  
1412 software, regardless of whether the accessories are used in  
1413 association with a personal computer base unit. The term does  
1414 not include furniture or systems, devices, software, monitors  
1415 with a television tuner, or peripherals that are designed or  
1416 intended primarily for recreational use.

1417 (3) The tax exemptions provided in this section do not  
1418 apply to sales within a public lodging establishment as defined  
1419 in s. 509.013(4), Florida Statutes, or within an airport as  
1420 defined in s. 330.27(2), Florida Statutes.

1421 (4) The tax exemptions provided in this section apply at  
1422 the option of the dealer if less than 5 percent of the dealer's  
1423 gross sales of tangible personal property in the prior calendar  
1424 year consisted of items that would be exempt under this section.  
1425 If a qualifying dealer chooses not to participate in the tax

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1426 holiday, by July 18, 2022, the dealer must notify the Department  
1427 of Revenue in writing of its election to collect sales tax  
1428 during the holiday and must post a copy of that notice in a  
1429 conspicuous location at its place of business.

1430 (5) The Department of Revenue is authorized, and all  
1431 conditions are deemed met, to adopt emergency rules pursuant to  
1432 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1433 this section.

1434 (6) This section shall take effect upon this act becoming  
1435 a law.

1436 Section 35. Disaster preparedness supplies; sales tax  
1437 holiday.—

1438 (1) The tax levied under chapter 212, Florida Statutes,  
1439 may not be collected during the period from May 28, 2022,  
1440 through June 10, 2022, on the sale of:

1441 (a) A portable self-powered light source selling for \$40  
1442 or less.

1443 (b) A portable self-powered radio, two-way radio, or  
1444 weather-band radio selling for \$50 or less.

1445 (c) A tarpaulin or other flexible waterproof sheeting  
1446 selling for \$100 or less.

1447 (d) An item normally sold as, or generally advertised as,  
1448 a ground anchor system or tie-down kit selling for \$100 or less.

1449 (e) A gas or diesel fuel tank selling for \$50 or less.

1450 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-

1451 volt, or 9-volt batteries, excluding automobile and boat  
 1452 batteries, selling for \$50 or less.

1453 (g) A nonelectric food storage cooler selling for \$60 or  
 1454 less.

1455 (h) A portable generator used to provide light or  
 1456 communications or preserve food in the event of a power outage  
 1457 selling for \$1,000 or less.

1458 (i) Reusable ice selling for \$20 or less.

1459 (j) A portable power bank selling for \$60 or less.

1460 (k) A smoke detector or smoke alarm selling for \$70 or  
 1461 less.

1462 (l) A fire extinguisher selling for \$70 or less.

1463 (m) A carbon monoxide detector selling for \$70 or less.

1464 (n) Supplies necessary for the evacuation of household  
 1465 pets. For purposes of this exemption, necessary supplies means  
 1466 the noncommercial purchase of:

1467 1. Portable kennels or pet carriers selling for \$100 or  
 1468 less per item.

1469 2. Bags of dry pet food weighing 15 or fewer pounds and  
 1470 selling for \$30 or less per item.

1471 3. Cans or pouches of wet pet food selling for \$2 or less  
 1472 per can or pouch or the equivalent if sold in a box or case.

1473 4. Manual can openers selling for \$15 or less per item.

1474 5. Leashes, collars, and muzzles selling for \$20 or less  
 1475 per item.

1476 6. Collapsible or travel-sized food or water bowls selling  
 1477 for \$15 or less per item.

1478 7. Cat litter weighing 25 or fewer pounds and selling for  
 1479 \$25 or less per item.

1480 8. Cat litter pans selling for \$15 or less per item.

1481 9. Pet waste disposal bags selling for \$15 or less per  
 1482 package.

1483 10. Pet pads selling for \$20 or less per box or package.

1484 11. Hamster or rabbit substrate selling for \$15 or less  
 1485 per package.

1486 12. Pet beds selling for \$40 or less per item.

1487 (2) The tax exemptions provided in this section do not  
 1488 apply to sales within a public lodging establishment as defined  
 1489 in s. 509.013(4), Florida Statutes, or within an airport as  
 1490 defined in s. 330.27(2), Florida Statutes.

1491 (3) The Department of Revenue is authorized, and all  
 1492 conditions are deemed met, to adopt emergency rules pursuant to  
 1493 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1494 this section.

1495 (4) This section shall take effect upon this act becoming  
 1496 a law.

1497 Section 36. Freedom Week; sales tax holiday.-

1498 (1) The taxes levied under chapter 212, Florida Statutes,  
 1499 may not be collected on purchases made during the period from  
 1500 July 1, 2022, through July 7, 2022, on:

1501        (a) The sale by way of admissions, as defined in s.  
 1502 212.02(1), Florida Statutes, for:  
 1503        1. A live music event scheduled to be held on any date or  
 1504 dates from July 1, 2022, through December 31, 2022;  
 1505        2. A live sporting event scheduled to be held on any date  
 1506 or dates from July 1, 2022, through December 31, 2022;  
 1507        3. A movie to be shown in a movie theater on any date or  
 1508 dates from July 1, 2022, through December 31, 2022;  
 1509        4. Entry to a museum, including any annual passes;  
 1510        5. Entry to a state park, including any annual passes;  
 1511        6. Entry to a ballet, play, or musical theatre performance  
 1512 scheduled to be held on any date or dates from July 1, 2022,  
 1513 through December 31, 2022;  
 1514        7. Season tickets for ballets, plays, music events, or  
 1515 musical theatre performances;  
 1516        8. Entry to a fair, festival, or cultural event scheduled  
 1517 to be held on any date or dates from July 1, 2022, through  
 1518 December 31, 2022; or  
 1519        9. Use of or access to private and membership clubs  
 1520 providing physical fitness facilities from July 1, 2022, through  
 1521 December 31, 2022.  
 1522        (b) The retail sale of boating and water activity  
 1523 supplies, camping supplies, fishing supplies, general outdoor  
 1524 supplies, residential pool supplies, and sporting equipment. As  
 1525 used in this section, the term:

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1526        1. "Boating and water activity supplies" means the first  
1527 \$75 of the sales price of life jackets and coolers; the first  
1528 \$35 of the sales price of recreational pool tubes, pool floats,  
1529 inflatable chairs, and pool toys; the first \$50 of the sales  
1530 price of safety flares; the first \$150 of the sales price of  
1531 water skis, wakeboards, kneeboards, and recreational inflatable  
1532 water tubes or floats capable of being towed; the first \$300 of  
1533 the sales price of paddleboards and surfboards; the first \$500  
1534 of the sales price of canoes and kayaks; the first \$75 of the  
1535 sales price of paddles and oars; and the first \$25 of the sales  
1536 price of snorkels, goggles, and swimming masks.

1537        2. "Camping supplies" means the first \$200 of the sales  
1538 price of tents; the first \$50 of the sales price of sleeping  
1539 bags, portable hammocks, camping stoves, and collapsible camping  
1540 chairs; and the first \$30 of the sales price of camping lanterns  
1541 and flashlights.

1542        3. "Fishing supplies" means the first \$75 of the sales  
1543 price of rods and reels, if sold individually, or the first \$150  
1544 of the sales price if sold as a set; the first \$30 of the sales  
1545 price of tackle boxes or bags; and the first \$5 of the sale  
1546 price of bait or fishing tackle, if sold individually, or the  
1547 first \$10 of the sales price if multiple items are sold  
1548 together. The term does not include supplies used for commercial  
1549 fishing purposes.

1550        4. "General outdoor supplies" means the first \$15 of the

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1551 sales price of sunscreen or insect repellent; the first \$100 of  
1552 the sales price of sunglasses; the first \$200 of the sales price  
1553 of binoculars; the first \$30 of the sales price of water  
1554 bottles; the first \$50 of the sales price of hydration packs;  
1555 the first \$250 of the sales price of outdoor gas or charcoal  
1556 grills; the first \$50 of the sales price of bicycle helmets; and  
1557 the first \$250 of the sales price of bicycles.

1558 5. "Residential pool supplies" means the first \$100 of the  
1559 sales price of individual residential pool and spa replacement  
1560 parts, nets, filters, lights, and covers; and the first \$150 of  
1561 the combined sales price of all residential pool and spa  
1562 chemicals purchased by an individual.

1563 6. "Sports equipment" means any item used in individual or  
1564 team sports, not including clothing or footwear, selling for \$40  
1565 or less per item.

1566 (2) The tax exemptions provided in this section do not  
1567 apply to sales within a public lodging establishment as defined  
1568 in s. 509.013(4), Florida Statutes, or within an airport as  
1569 defined in s. 330.27(2), Florida Statutes.

1570 (3) If a purchaser of an admission purchases the admission  
1571 exempt from tax pursuant to this section and subsequently  
1572 resells the admission, the purchaser shall collect tax on the  
1573 full sales price of the resold admission.

1574 (4) The Department of Revenue is authorized, and all  
1575 conditions are deemed met, to adopt emergency rules pursuant to

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1576 s. 120.54(4), Florida Statutes, for the purpose of implementing  
1577 this section.

1578 (5) This section shall take effect upon this act becoming  
1579 a law.

1580 Section 37. Tools used by skilled trade workers; sales tax  
1581 holiday.—

1582 (1) The tax levied under chapter 212, Florida Statutes,  
1583 may not be collected during the period from September 3, 2022,  
1584 through September 9, 2022, on the retail sale of:

1585 (a) Hand tools selling for \$50 or less per item.

1586 (b) Power tools selling for \$250 or less per item.

1587 (c) Power tool batteries selling for \$150 or less per  
1588 item.

1589 (d) Work gloves selling for \$25 or less per pair.

1590 (e) Safety glasses selling for \$25 or less per pair.

1591 (f) Protective coveralls selling for \$50 or less per item.

1592 (g) Work boots selling for \$120 or less per pair.

1593 (h) Tool belts selling for \$50 or less per item.

1594 (i) Duffle bags or tote bags selling for \$50 or less per  
1595 item.

1596 (j) Tool boxes selling for \$75 or less per item.

1597 (k) Tool boxes for vehicles selling for \$300 or less per  
1598 item.

1599 (l) Industry textbooks and code books selling for \$125 or  
1600 less per item.



1601        (m) Electrical voltage and testing equipment selling for  
 1602 \$100 or less per item.

1603        (n) LED flashlights and shop lights selling for \$50 or  
 1604 less per item.

1605        (o) Handheld pipe cutters, drain opening tools, and  
 1606 plumbing inspection equipment selling for \$100 or less per item.

1607        (2) The tax exemptions provided in this section do not  
 1608 apply to sales within a public lodging establishment as defined  
 1609 in s. 509.013(4), Florida Statutes, or within an airport as  
 1610 defined in s. 330.27(2), Florida Statutes.

1611        (3) The Department of Revenue is authorized, and all  
 1612 conditions are deemed met, to adopt emergency rules pursuant to  
 1613 s. 120.54(4), Florida Statutes, for the purpose of implementing  
 1614 this section.

1615        Section 38. (1) The tax levied under chapter 212, Florida  
 1616 Statutes, may not be collected during the period from May 14,  
 1617 2022, through August 14, 2022, on the retail sale of children's  
 1618 books.

1619        (2) As used in this section, the term "children's books"  
 1620 means any fiction or nonfiction book primarily intended for  
 1621 children age 12 or younger, including any board book, picture  
 1622 book, beginning reader book, juvenile chapter book, or middle  
 1623 grade book. It does not include books intended for, or primarily  
 1624 marketed to, adults.

1625        (3) This section shall take effect upon this act becoming

1626 | a law.

1627 |       Section 39. (1) The tax levied under chapter 212, Florida  
 1628 | Statutes, may not be collected during the period from September  
 1629 | 1, 2022, through February 28, 2023, on the retail sale of a new  
 1630 | ENERGY STAR appliance for noncommercial use.

1631 |       (2) As used in this section, the term "ENERGY STAR  
 1632 | appliance" means one of the following products, if such product  
 1633 | is designated by the United States Environmental Protection  
 1634 | Agency and the United States Department of Energy as meeting or  
 1635 | exceeding each agency's requirements under the ENERGY STAR  
 1636 | program, and is affixed with an ENERGY STAR label:

- 1637 |       (a) A washing machine selling for \$1,500 or less;
- 1638 |       (b) A clothes dryer selling for \$1,500 or less;
- 1639 |       (c) A water heater selling for \$1,500 or less; or
- 1640 |       (d) A refrigerator or combination refrigerator/freezer  
 1641 | selling for \$3,000 or less.

1642 |       Section 40. (1) The tax levied under chapter 212, Florida  
 1643 | Statutes, may not be collected during the period from July 1,  
 1644 | 2022, through June 30, 2023, on the retail sale of children's  
 1645 | diapers, including single-use diapers, reusable diapers, and  
 1646 | reusable diaper inserts.

1647 |       (2) This section shall take effect upon this act becoming  
 1648 | a law.

1649 |       Section 41. (1) The tax levied under chapter 212, Florida  
 1650 | Statutes, may not be collected during the period from July 1,

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1651 2022, through June 30, 2023, on the retail sale of baby and  
1652 toddler clothing up to and including size 5T and baby and  
1653 toddler shoes up to and including size 13T. The term "baby and  
1654 toddler clothing" includes any article of wearing apparel  
1655 intended to be worn on or about the human body.

1656 (2) This section shall take effect upon this act becoming  
1657 a law.

1658 Section 42. (1) The tax levied under chapter 212, Florida  
1659 Statutes, may not be collected during the period from July 1,  
1660 2022, through June 30, 2024, on the retail sale of impact-  
1661 resistant windows, impact-resistant doors, and impact-resistant  
1662 garage doors.

1663 (2) This section shall take effect upon this act becoming  
1664 a law.

1665 Section 43. (1) The Department of Revenue is authorized,  
1666 and all conditions are deemed met, to adopt emergency rules  
1667 pursuant to s. 120.54(4), Florida Statutes, to implement the  
1668 amendments made by this act to s. 212.08; the creation by this  
1669 act of ss. 197.319, 197.3195, and 220.1915, Florida Statutes;  
1670 and the creation by this act of the temporary tax exemptions for  
1671 ENERGY STAR appliances, children's books, children's diapers,  
1672 baby and toddler clothing and shoes, and impact-resistant  
1673 windows, doors, and garage doors. Notwithstanding any other  
1674 provision of law, emergency rules adopted pursuant to this  
1675 subsection are effective for 6 months after adoption and may be

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1676 | renewed during the pendency of procedures to adopt permanent  
1677 | rules addressing the subject of the emergency rules.

1678 | (2) This section shall take effect upon this act becoming  
1679 | a law and expires July 1, 2025.

1680 | Section 44. Except as otherwise expressly provided in this  
1681 | act and except for this section, which shall take effect upon  
1682 | this act becoming a law, this act shall take effect July 1,  
1683 | 2022.